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ANDOVER 1982

University of New Hampshire Library

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TOWN OFFICERS

ELECTED AT BIENNIAL FALL ELECTION
Representative to the General Court
Elizabeth Bardsley

ELECTED AT MARCH TOWN MEETING
Moderator: William A. Bardsley

SUPERVISORS OF CHECK LIST

John W. Whitcomb	Term Expires 1984
Elmer Clark	Term Expires 1986
Theodore E. Hall	Term Expires 1988

SELECTMEN

Dennis E. Fenton, Chairman	Term Expires 1983
George T. Upton	Term Expires 1984
Dwight S. Schnare	Term Expires 1985

ADMINISTRATIVE ASSISTANT
Peter A. Chamberlin

TOWN CLERK & TAX COLLECTOR

Donna C. Duclos (Resigned)	Term Expires 1983
Lorraine Locke (Appointed)	

DEPUTY TOWN CLERK & TAX COLLECTOR

Gail Higgins (Appointed)	Term Expires 1983

AUDITORS
Appointed by Selectmen
Killion, Plodzik & Sanderson

ROAD AGENT

J. Dale McLeod	Term Expires 1984

CIVIL DEFENSE DIRECTOR
Appointed by Selectmen
A. Richard Bellefeuille

LIBRARY TRUSTEES

Linda Doherty, Chairman	Term Expires 1983
Sandra Graves	Term Expires 1983
Suzanne Whitbeck	Term Expires 1984
Kimball Elkins	Term Expires 1984
Alice Perry	Term Expires 1985
Stannard Dunn	Term Expires 1985

TRUSTEES OF TRUST FUNDS

Kimball Elkins	Term Expires 1983
F. David Sheldon	Term Expires 1984
Sands Robart	Term Expires 1985

PLANNING BOARD
Appointed by Selectmen

John W. Whitcomb	Term Expires 1983
Leslie Ford	Term Expires 1983
Christopher Norris, Chairman	Term Expires 1984
George T. Upton, Ex-Officio Member	Term Expires 1984
Suzanne Whitbeck	Term Expires 1985
William Bardsley	Term Expires 1985

Diane Beaudoin, Secretary

OVERSEER OF THE POOR
Board of Selectmen
Dwight S. Schnare

BUILDING INSPECTOR
Appointed by Selectmen

Ervin R. Nelson, Sr. (Resigned)	Term Expires 1983

POLICE DEPARTMENT
Appointed by Selectmen

Chester Shampney, Chief	John Zona, Sergeant
Oscar E. Clark II, Patrolman	Michael P. Otatti, Special Officer
Donald Fortune, Dog Officer	Ann W. Clark, Matron

BOARD OF HEALTH
Board of Selectmen
Dwight S. Schnare

POLITICAL PARTY APPOINTEES
Ballot Clerks

Sands Robart, Democrat	Gracia Harris Snyder, Republican
Leslie Hunger, Democrat	Anna Maguire Moore, Republican

FOREST FIRE WARDENS
Appointed by State Forester
Robert Meier

Deputy Wardens

Bryant Adams	Charles Severance
Gary Currier	Mark Thompson
Henry Powers, Jr.	Jack Williams

CONSERVATION COMMISSION
Appointed by Selectmen

Elizabeth Bardsley	Term Expires 1983
Gerald Hersey, Chairman	Term Expires 1983
James Goody	Term Expires 1984
Tina Cotton	Term Expires 1984
Kimball Elkins	Term Expires 1984
Dwight Schnare, Ex-Officio Member	Term Expires 1985
Leslie Robart	Term Expires 1985
Sandra Graves	Term Expires 1985

BUDGET COMMITTEE
Elected at March Town Meeting

Paul Nagy, Chairman	Term Expires 1983
Kenneth Ovenden	Term Expires 1983
Victor Phelps	Term Expires 1985
Donovan Freeman (Appointed)	Term Expires 1983
Suzanne Whitbeck (Appointed)	Term Expires 1983

Ex Officio Members

Dennis Fenton, Selectman	Term Expires 1983
Roger W. Kidder	E. Andover Precinct Member
Judy Boyd Evans	School Board Member
Henry Powers, Jr.	Andover Fire District
Howard George	Andover Village District Member

Diane Beaudoin, Secretary

ZONING BOARD OF ADJUSTMENT
Appointed by Selectmen

Elizabeth Miller	Term Expires 1983
Henry Powers, Jr.	Term Expires 1984
Ruth Sleeper, Chairman	Term Expires 1984
John Cotton, Alternate	Term Expires 1985
Clara Kidder, Alternate	Term Expires 1985

RECREATION COMMITTEE
Appointed by Selectmen

James Goody	Resigned
Kevin Johnson	Term Expires 1983
Linda Doherty	Term Expires 1984

ANDOVER WARRANT – 1983

STATE OF NEW HAMPSHIRE

The Polls for election of officials by ballot will be open from 1:00 P.M. to 9:00 P.M.

To the Inhabitants of the Town of Andover in the County of Merrimack and State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet in the Andover Elementary School Gymnasium in Andover on Tuesday, March 8, 1983, at 1:00 P.M. to act upon ballot questions and at 7:00 P.M. to act upon the following subjects:

1. To choose all necessary officers for the ensuing year.

2. To see what action the Town will take regarding the following petition: We, James and Brenda Jurta and family, submit to the residents of Andover through you, the Town Selectmen, this warrant, (to be voted on at Town Meeting) requesting: maintenance of the short section of Morrill Rd. extending to our home. Our concern is for the safety and protection of our family. This can only be assured by a maintained accessible roadway to our residence.

3. To see if the Town will vote to authorize the Selectmen to institute semi-annual taxation?

4. To see if the Town will vote to authorize the Selectmen to sell the surplus vehicle formerly stored at the Number 9 shed?

5. To see if the Town will vote to approve the use of the landfill by Wilmot and Grafton, subject to prior approval of the Andover Zoning Board of Adjustment?

6. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary for the Budget?

7. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action thereon?

Visiting Nurse Association	$2,000.00
Library	5,000.00
Welfare	3,028.00
Police Department	2,000.00

8. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money in anticipation of taxes?

9. To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and the economy of Andover and to the health and welfare of the people of Andover. These actions shall include: 1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990. 2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal. The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States. (by petition)

10. To transact any other business which may legally come before this meeting.

Given under our hands and seal this 7th day of February, 1983.

DENNIS E. FENTON
GEORGE T. UPTON
DWIGHT S. SCHNARE
Board of Selectmen of
Andover, New Hampshire

PROPOSED BUDGET 1983

PURPOSES OF APPROPRIATIONS	Actual Appropriations 1982	Actual Expenditures 1982	Selectmen's Budget 1983	Recommended Budget Com. 1983
GENERAL GOVERNMENT				
Town Officers Salary	$ 6,600.00	$ 6,862.99	$ 8,350.00	$ 8,350.00
Town Officers Expenses	28,101.71**	33,188.07	32,706.00	32,706.00
Election and Registration Expenses	1,600.00	1,192.94	600.00	600.00
Cemeteries	5,500.00	4,424.43	5,500.00	5,500.00
General Government Buildings	5,929.72**	3,697.68	4,970.00	4,970.00
Planning and Zoning	1,000.00	433.15	1,000.00	1,000.00
Legal Expenses	2,277.98**	1,592.93	1,500.00	1,500.00
Tax Map Update	850.00	712.17	850.00	850.00
Eng. Services	1,000.00	1,000.00	2,500.00	2,500.00
PUBLIC SAFETY				
Police Department	8,500.00	8,825.72	7,500.00	7,500.00
Fire Department	800.00	268.37	800.00	800.00
HIGHWAYS, STREETS & BRIDGES				
Town Maintenance	43,709.98	43,590.56	35,331.70	35,331.70
General Highway Department Expenses	14,551.26**	15,177.01	14,000.00	14,000.00
Town Road Aid	1,127.99	1,127.99	1,155.25	1,155.25
Highway Subsidy	9,290.02	9,290.02	14,668.30	14,688.30
Add. Hwy. Subsidy	10,542.11**	11,418.88	9,457.49	9,457.49
Street Lighting	4,675.00**	3,961.46	4,000.00	4,000.00
Asphalt, Patch & Seal	21,615.56**	14,260.36	13,000.00	13,000.00
Bridges	5,200.00	5,188.89	2,000.00	1,000.00
SANITATION				
Solid Waste Disposal	20,891.00	20,891.00	22,000.00	22,000.00
HEALTH				
Health Department KVNA	3,095.65	3,094.65	3,150.00	3,150.00

Hospitals and Ambulances	800.00	800.00	875.00	875.00
Animal Control	250.00	250.00	500.00	500.00
WELFARE				
General Assistance	4,000.00	3,790.65	2,500.00	2,500.00
Old Age Assistance	2,000.00	2,397.10	10,000.00	10,000.00
Community Action Program	700.00	700.00	881.00	881.00
CULTURE AND RECREATION				
Library	6,675.00	6,675.00	6,675.00	6,675.00
Parks and Recreation	4,365.45	4,060.68	4,300.00	4,300.00
Patriotic Purposes	100.00	98.80	100.00	100.00
Conservation Commission	150.00	84.00	150.00	150.00
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	12,000.00	12,000.00	6,000.00	6,000.00
Interest Expense – Long Term Bonds & Notes	800.00	1,905.59	1,350.00	1,350.00
Interest Expense – Tax Anticipation Notes	9,000.00	10,456.14	1,000.00	100.00
CAPITAL OUTLAY				
Proctor Cemetery Improvement	488.44*	0	0	0
Keniston Covered Bridge	3,400.00*	2,653.81	0	0
Revaluation	2,350.40*	1,117.89	0	0
Duncan Fund	2,273.00	2,075.40	0	0
OPERATING TRANSFERS OUT				
Payments to Capital Reserve Funds	2,000.00**	2,000.00	1,000.00	0
MISCELLANEOUS				
FICA, Retirement & Pension Contributions	3,712.40**	2,789.92	3,500.00	3,500.00
Insurance	7,200.00	8,157.00	8,000.00	8,000.00
Unemployment Compsation	0	459.19	800.00	800.00
Federal Anti-recession Funds	139.00	0	0	0
Overlay	0	4,982.59	0	0
TOTAL APPROPRIATIONS	$259,261.67	$257,653.03	$232,669.74	$229,769.74

*Appropriations carried forward
**Including appropriations carried forward

SOURCES OF REVENUE	Actual Revenues 1982	Selectmen's Budget 1983	Estimated Revenues 1983
TAXES			
Resident Taxes	$ 9,320.00	$ 9,000.00	$ 9,000.00
National Bank Stock Taxes	90.00	90.00	90.00
Yield Taxes	9,230.00	8,000.00	8,000.00
Interest and Penalties on Taxes	5,000.00	4,000.00	4,000.00
Inventory Penalties	1,050.00	500.00	500.00
Resident Tax Penalties	130.00	100.00	100.00
INTERGOVERNMENTAL REVENUES			
Meals and Rooms Tax	9,727.00	6,500.00	6,500.00
Interest and Dividends Tax	14,114.00	14,000.00	14,000.00
Savings Bank Tax	8,290.00	6,000.00	6,000.00
Highway Subsidy	9,833.00	14,668.00	14,668.00
Railroad Tax	94.00	90.00	90.00
Reimb. a/c State-Federal Forest Land	158.00	158.00	158.00
Highway Fee Distribution	2,646.00	0	0
Add. Hwy. Subsidy	10,352.00	9,457.00	9,457.00
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	40,000.00	40,000.00	40,000.00
Dog Licenses	650.00	700.00	700.00
Business Licenses, Permits and Filing Fees	1,900.00	1,900.00	1,900.00
Fines & Forfeits	190.00	200.00	200.00
CHARGES FOR SERVICES			
Rent of Town Property	2,029.40	1,000.00	1,000.00
Rei-imb. for Adm. Asst.	6,600.00	6,600.00	6,600.00
MISCELLANEOUS REVENUES			
Interest on Deposits	6,102.00	3,000.00	3,000.00

Sale of Town Property	97.00	100.00	100.00
Income from Trust Funds	3,000.00	3,000.00	3,000.00
OTHER FINANCING SOURCES			
Revenue Sharing Fund	10,126.00	12,028.00	12,028.00
Fund Balance	31,000.00	24,000.00	24,000.00
TOTAL REVENUES AND CREDITS	$181,728.40	$165,091.00	$165,091.00

SELECTMEN'S REPORT

In 1982, activities in the Selectmen's Office were handled in a more efficient manner, thanks to the effectiveness of the Administrative Assistant. Consequently, it was with considerable regret that we accepted Peter Chamberlin's resignation, effective December 31, 1983. As the first person to fill the job of Administrative Assistant, Peter made significant contributions to streamlining the office workload and we wish him well in the future. Peter is now working as Town Administrator in Hillsboro.

During the months of November and December, the Selectmen of Andover and Salisbury, chaired by Goody Ipsen of Salisbury hired Edward Becker of East Andover as the new Administrative Assistant. Over 60 applications were received. Ed comes to us highly qualified for the job, and we look forward to continued growth in service to both the Selectmen and the Town from this position.

Shortly before the 1982 Town Meeting, the roof of the Bog Bridge collapsed under the weight of accumulated snow. The Selectmen appointed a committee, chaired by Amos Johnson and consisting of John Whitcomb, Dale McLeod and Carroll Gautreau to make recommendations for repair. Donald Evans was selected as Contractor and repairs were completed in July. The Selectmen wish to thank the committee members and the contractor for a job well done.

In the Spring of 1982, the Town of Wilmot, contracted with Dale McLeod, owner of the Andover Landfill for disposal of its solid wastes. Subsequent investigations revealed that the Andover Zoning Board of Adjustment had prohibited use of the landfill by other towns in 1977. Since any permanent damage to the Town by the temporary use of the landfill by Wilmot is very remote, the Selectmen elected to accept the situation until Mr. McLeod had sufficient time to appeal to the Zoning Board of Adjustments for relief of the 1977 ruling. If this relief is not granted, Wilmot will be given up to thirty (30) days from the date of the ruling to terminate its use of the landfill. If the relief is granted, it is proposed that acceptance of Wilmot or any other town in the landfill be subject to a favorable vote at the 1983 Town Meeting.

In 1982, the State passed a Solid Waste Management Act which requires that cities and towns join in cooperative districts for planning for the future disposal of solid wastes. The economies of cooperative efforts, recycling and resource recovery are heavily stressed. The supporting documents to this law would place Andover in a district consisting of Lakes Region Municipalities, but some freedom is permitted. After considerable deliberation, the Selectmen have indicated to the State that Andover will join the district that is made up principally of Merrimack County towns because: 1) these towns are more nearly similar in character and interests to Andover; 2) County activities for which we must pay anyway, can be more readily coordinated; and 3) Salisbury, with whom we share our Administrative Assistant is planning to do the same. By October of 1983, we will be required to submit a plan for the development of a 15 year long range plan, which must be submitted sometime in 1984, and be operational in 1985. This plan must show cognizance of similar plans for the towns surrounding us and presumably must reflect cooperative solutions to the major needs of our area. We will be asking for your help to prepare this challenging program.

The Selectmen continue to search for ways to reduce appropriations. As we do this we take a greater risk that unforeseen expenditures will make it impossible to complete the year within the budget. Last year we made significant re-

ductions but still ended the year with a surplus, as required expenditures fell below appropriations. This surplus gives the Selectmen flexibility for handling unforeseen problems (such as the repair of the roof of Bog Bridge) or is used to offset taxes in the following year. Too large a surplus means that the Town is carrying money in its bank account which should have been left in the taxpayer's hands. All budgeting principals dictate the use of tight budgets for controlling expenditures, and the Selectmen adhere to this philosophy.

This year we hope to analyze in depth, past and present expenditure trends to improve our budgeting requirements. Only by such analysis can we move forward to further tighten the budget. A few budget items are worthy of special note: Auditing expenses for the past two years have run greatly in excess of the budgeted amounts. In both years this situation has resulted from recording problems in the Tax Collector's Office. We have been assured by the auditor that such problems are not the result of an unmanageable task. We refer you to the auditor's report for more detail and recommended improvements. Nearly all of these recommendations have been implemented.

For the past several years, the expense of borrowing money in anticipation of taxes has cost as much as $6,000.00. Many towns have resorted to semi-annual taxation in order to reduce this expense. Analysis for Andover indicates we could save $4,000.00.

With this system, tax bills for one-half the normal amount would be mailed out in June and November, with the later bill containing any adjustments required for changes in the annual tax rate. The State gives the Selectmen authority to install semi-annual taxation without voter consideration. We believe that an issue of this significance should reflect the wishes of the majority of the voters. Therefore semi-annual taxation is a warrant article for this town meeting and will become effective this year if passed.

Your attention is called to the increasing cost of dog control. This past year, 62 stray dogs were removed to the animal shelter in Meredith. In addition, the Town was required by law to compensate an owner for the destruction of his property by stray dogs. Complaints are growing in number each year, and the cost to the taxpayers in 1982 exceeded $1,050.00. The cost of the services of the animal shelter have already been doubled for 1983. We need the cooperation of all dog owners to cut down this needless expense. The Andover leash law requires that a dog be on a leash or under the control of the owner at all times. We expect to be much more vigorous in the enforcement of this ordinance in the future.

Respectfully submitted,

DENNIS E. FENTON
GEORGE T. UPTON
DWIGHT S. SCHNARE

BALANCE SHEET
General Fund

December 31, 1982

ASSETS

Cash – In Checking	$123,701	
Cash – In Savings	1,524	
Total		$125,225
Taxes Receivable	$227,079	
Less: Reserve For Uncollectible	(3,500)	
Total		$223,579
Accounts Receivable		
Due from State of New Hampshire	$ 6,418	
Due from Others	717	
Total		$ 7,135
Due from Other Funds – Revenue Sharing Fund		2,386
TOTAL ASSETS		$358,325

LIABILITIES AND FUND EQUITY

Liabilities		
Due to Other Funds		
Trust Funds	$ 95	
Property Tax Agency Fund	324,447	
Total		$324,542
Yield Tax Security Deposits		2,285
Payroll Taxes Payable		1,047
Total Liabilities		$327,874
Fund Equity		
Fund Balance		
Reserved for Encumbrances	$ 2,137	
Unreserved – Undesignated	28,314	
Total Fund Balance		30,451
TOTAL LIABILITIES AND FUND EQUITY		$358,325

SUMMARY INVENTORY

Land	$11,019,531.00
Buildings	24,894,497.00
Utilities	1,660,300.00
Mobile Homes	546,875.00
War Service Credits	11,650.00
Elderly Exemptions	338,500.00
School Exemptions	150,000.00

TAX RATE – 1982

Municipal	$ .18
County	.22
School	1.20
Tax Rate (per $100.00)	1.60
Fire Precinct #1	.09
Fire Precinct #2	.10

COMPARATIVE STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
For The Fiscal Year Ended December 31, 1983

	Encumbered From 1981	Appropriations 1982	Expenditures Net of Refunds	Encumbered To 1983	(Over) Under Budget
GENERAL GOVERNMENT					
Town Officers' Salaries	$	$ 6,600	$ 6,863	$	($ 263)
Town Officers' Expenses		28,045	33,189	1,771	(6,915)
Election and Registration Expenses		1,600	1,193		407
Cemeteries		5,500	4,136		1,364
General Government Buildings		5,500	3,268	300	1,932
Tax Map Update		850	712		138
Planning and Zoning		1,000	433		567
Legal Expenses		1,500	815		685
Engineering Services		1,000	1,000		
Overlay		7,874	14,386		(6,512)
Total General Government		59,469	65,995	2,071	(8,597)
PUBLIC SAFETY					
Police Department		8,500	8,826		(326)
Total Public Safety		9,300	9,094		206
HIGHWAYS, STREETS, BRIDGES					
Town Maintenance		43,849	43,452		397
General Highway Department Expenses		14,000	14,626		(626)
Duncan Fund	2,273		2,273		
Town Road Aid		1,127	1,128		(1)
Highway Subsidy		9,290	9,290		
Additional Highway Subsidy	325	10,217	11,221		(679)

Street Lighting		4,600	3,886		714
Asphalt, Patch and Seal	8,616	13,000	14,260		7,356
Bridges		5,200	5,189		11
Total Highways, Streets, Bridges	11,214	101,283	105,325		7,172
SANITATION					
Landfill		20,891	20,891		
HEALTH					
Kearsarge Visiting Nurse Association		3,096	3,095		1
Rescue Squad		800	800		
Animal Control		250	250		
Total Health		4,146	4,145		1
WELFARE					
General Assistance		4,000	3,396		604
Old Age Assistance		2,000	2,397		(397)
Community Action Program		700	700		
Total Welfare		6,700	6,493		207
CULTURE AND RECREATION					
Library		6,675	6,675		
Parks and Recreation		4,300	3,995		305
Patriotic Purposes		100	99		1
Conservation Commission		150	84	66	
Total Culture and Recreation		11,225	10,853	66	306
DEBT SERVICE					
Principal of Long-Term Bonds and Notes		12,000	12,000		
Interest Expense – Long-Term Bonds and Notes		800	1,906		(1,106)

Interest Expense – Tax Anticipation Notes		9,000	10,456		(1,456)
Total Debt Service		21,800	24,362		(2,562)
CAPITAL OUTLAY					
Proctor Cemetery Improvements	488		488		
OPERATING TRANSFERS OUT					
Payments to Capital Reserve Funds		1,000	1,000		
MISCELLANEOUS					
FICA, Retirement and Pension Contributions		3,500	3,143		357
Insurance		7,200	6,388		812
Total Miscellaneous		10,700	9,531		1,169
TOTAL APPROPRIATIONS	$11,702	$246,514	$258,177	$2,137	($2,098)

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1982

	1982	Levies Of 1981	Prior
	– DR. –		
Uncollected Taxes – Jan. 1, 1982			
Property		$177,566.59	$1,159.00
Resident		3,420.00	2,880.00
Yield		2,123.33	2,209.17
Taxes Committed During Period			
Property	$628,059.37		
Resident	10,030.00		
Yield	8,761.08		
Nat. Bank Stock	104.00		
Added Taxes			
Property	807.45	676.05	
Resident	230.00	190.00	10.00
Overpayments			
Property	291.82	672.88	
Resident	70.00	20.00	
Interest Collected – Property	85.33	9,279.96	1.33
Penalties Collected – Resident	37.00	111.00	1.00
Excess Credits	267.57	18.91	
TOTAL DEBITS	$648,743.62	$194,078.72	$6,260.50
	– CR. –		
Remittances to Treasurer			
Property	$457,507.94	$178,449.59	$ 434.20
Resident	6,280.00	1,190.00	80.00
Yield	8,205.63	1,119.71	240.00
Nat. Bank Stock	104.00		
Interest	85.33	9,279.96	1.33
Penalties	37.00	111.00	1.00
Abatements During Year			
Property	2,211.46	607.69	.80
Resident	850.00	1,250.00	880.00
Yield		525.00	1,480.53

Uncollected Taxes – December 31, 1982			
Property	169,706.81	724.00	
Resident	3,200.00	1,190.00	1,930.00
Yield	555.45	355.77	488.64
TOTAL CREDITS	$648,743.62	$194,078.72	$6,260.50

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1982

	1981	Levies of 1980	1979	1978
	– DR. –			
Unredeemed Taxes, Jan. 1, 1982		$24,656.27	$6,780.34	$1,293.69
Tax Sale – September 3, 1982	39,699.82			
Overpayment of Tax Sale	1,117.76			
Interest and Costs	228.19	1,002.20	926.46	266.52
TOTAL DEBITS	$41,045.77	$25,658.47	$7,706.80	$1,560.21
	– CR. –			
Remittances To Treasurer				
Redemptions	8,083.17	8,031.98	6,008.63	1,293.69
Overpayment of Tax Sale	1,117.76			
Interest and Costs	228.19	1,002.20	926.40	266.52
Abatements During Year	84.00			
Unredeemed Taxes – December 31, 1982	31,532.65	16,624.29	771.71	
TOTAL CREDITS	$41,045.77	$25,658.47	$7,706.80	$1,560.21

TREASURER'S REPORT

Cash on hand January 1, 1982	$ 119,394.67
Received during year	1,026,619.63
Total Receipts	1,146,014.30
Less Selectmen's orders paid	1,022,115.65
Less Bad Checks:	
Overlock	119.50
Gail & Paul Barton	14.50
John-McLeod	15.50
Ann Truchon	7.00
Balance on hand December 31, 1982	$123,741.65

Breakdown of Receipts	
Cash on hand 1/1/82	$ 119,394.67
Selectmen	123,520.22
Tax Collector	690,101.70
Town Clerk	47,126.93
Loan Proceeds	150,000.00
Interest on loan	6,102.74
Revenue Sharing	9,253.00
Interest on Revenue Sharing	173.00
From Revenue Sharing Passbook	341.21
Total	$1,146,014.30

In Escrow	
Revenue Sharing	$ 42.01
Town of Andover Account	$1,523.57

These figures are correct to the best of my knowledge.

Respectfully submitted,

ANN W. CLARK, Treasurer

TOWN CLERK'S REPORT

Motor Vehicle Registrations		$45,361.93
Dog Licenses	$766.00	
Late Charges	35.50	
Fees Retained	(91.00)	
		710.50
Landfill/Beach Permits		407.00
Town Histories		115.00
Fines		190.00
Misc. Fees collected		17.50
TOTAL		$46,801.93

FINANCIAL STATEMENTS & SUPPLEMENTAL SCHEDULES

December 31, 1981

Includes Auditor's Report, Combined Balance Sheet, Combined Statements of Revenues, Statement of Changes in Financial Position, All Special Revenue Funds, and Supplemental Schedules.

AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Andover
Andover, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Andover, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Andover, New Hampshire at December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Andover, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

KILLION, PLODZIK & SANDERSON

May 21, 1982

EXHIBIT A – TOWN OF ANDOVER
Combined Balance Sheet – All Fund Types and Account Groups – December 31, 1981

ASSETS	Governmental Fund Types			Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	Dec. 31, 1981	Dec. 31 1980
Cash	$120,846	$ 686	$	$ 9,268	$	$130,800	$162,480
Investments, At Cost				70,470		70,470	109,560
Receivables							
Taxes	222,088					222,088	173,152
Accounts							67
Other	729					729	348
Due From Other Governments		2,313				2,313	3,037
Due From Other Funds	29,257	2,053	2,350	425		34,085	15,621
Amount To Be Provided For Retirement of Long-Term Debt					12,000	12,000	
TOTAL ASSETS	$372,920	$5,052	$ 2,350	$80,163	$12,000	$472,485	$464,265
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	$ 5,608	$ 66	$	$	$	$ 5,674	$464,265
School District Tax Payable	305,984					305,984	257,957
Yield Tax Security Deposits	5,073					5,063	3,166
Due To Other Funds	2,489	2,028	26,600			31,117	15,621
Contracts Payable							3,000
Notes Payable					12,000	12,000	
Total Liabilities	319,154	2,094	26,600		12,000	359,848	282,343

Fund Equity							
Fund Balances							
Reserved For Encumbrances	11,702		3,400			15,102	19,644
Reserved For Endowments				40,932		40,932	40,548
Unreserved							
Designated For Capital Acquisitions				39,231		39,231	71,015
Undesignated	42,064	2,958	(27,650)			39,231	71,015
Total Fund Equity	53,766	2,958	(24,250)			17,372	50,715
TOTAL LIABILITIES AND FUND EQUITY	$372,920	$5,052	$ 2,350	$80,163	12,000	$472,485	$464,265

The accompanying notes are an integral part of these financial statements.

EXHIBIT B – TOWN OF ANDOVER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types For The Fiscal Year Ended December 31, 1981

	Governmental Fund Types			Totals Year Ended (Memorandum Only)	
	General	Special Revenue	Capital Projects	Dec. 31, 1981	Dec. 31, 1980
Revenues					
Taxes	$631,642	$	$	$631,642	$564,451
Intergovernmental Revenues	93,559	11,427		104,986	109,852
Local Sources	51,734	636	24,000	76,370	42,335
Other Financing Sources					
Interfund Transfers	14,272	5,983	54,029	74,284	21,522
Total Revenues and Other Sources	791,207	18,046	78,029	887,282	738,160
Expenditures					
General Government	40,233			40,233	26,650
Protection of Persons and Property	18,030			18,030	17,075
Health and Sanitation	24,842			24,842	21,443
Highways and Bridges	80,209			80,209	88,110
Libraries	800	5,490		6,290	6,727
Public Welfare	3,183			3,183	967
Patriotic Purposes	94			94	81
Recreation	4,209			4,209	3,974
Cemeteries	5,427			5,427	5,543
Unclassified	5,665			5,665	2,840
Debt Service	19,550			19,550	9,574
Capital Outlay	1,312		98,304	99,616	15,058
Overlay	6,316			6,316	3,833
Other Uses					
Interfund Transfers	20,650	12,000		32,650	20,000
Transfers To Other Governments	580,074			580,074	520,227
Total Expenditures and Other Uses	810,594	17,490	98,304	926,388	742,102
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(19,387)	556	(20,275)	$ 39,106)	(3,942)
Fund Balances – January 1	73,153	2,402	(3,975)	71,580	75,522
Fund Balances – December 31	$ 53,766	$ 2,958	($24,250)	$ 32,474	$ 71,580

EXHIBIT C – TOWN OF ANDOVER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types For the Fiscal Year Ended December 31, 1981

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	$624,843	$631,642	$ 6,799	$	$	$	$624,843	$631,642	$ 6,799
Intergovernmental Revenues	93,665	93,559	(106)	12,000	11,427	(573)	105,665	104,986	(679)
Local Sources	41,221	51,734	10,513		636	636	41,221	52,370	11,149
Other Financing Sources									
Interfund Transfers	14,263	14,272	9	5,800	5,983	183	20,063	20,255	192
Total Revenues and Other Sources	773,992	791,207	17,215	17,800	18,046	246	791,792	809,253	17,461
Expenditures									
General Government	41,471	40,233	1,238				41,471	40,233	1,238
Protection of Persons and Property	13,700	18,030	(4,330)				13,700	18,030	(4,330)
Health and Sanitation	24,806	24,842	(36)				24,806	24,842	(36)
Highways and Bridges	90,074	80,209	9,865	5,800	5,490	310	95,874	85,699	10,175
Libraries	800	800					800	800	
Public Welfare	9,000	3,183	5,817				9,000	3,183	5,817
Patriotic Purposes	75	94	(19)				75	94	(19)
Recreation	5,000	4,209	791				5,000	4,209	791
Cemeteries	5,500	5,427	73				5,500	5,427	73
Unclassified	5,133	5,665	(532)				5,133	5,665	(532)
Debt Service	17,400	19,550	(2,150)				17,400	19,550	(2,150)
Capital Outlay	1,800	1,312	488				1,800	1,312	488
Overlay	6,069	6,316	(247)				6,069	6,316	(247)

Other Uses									
Interfund Transfers	7,410	20,650	(13,240)	12,000	12,000		19,410	32,650	(13,240)
Transfers To Other Governments	580,074	580,074					580,074	580,074	
Total Expenditures and Other Uses	808,312	810,594	(2,282)	17,800	17,490	310	826,112	828,084	(1,972)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(34,320)	(19,387)	14,933		556	556	(34,320)	(18,831)	15,489
Fund Balances – January 1	73,153	73,153		2,402	2,402		75,555	75,555	
Fund Balances – December 31	$ 38,833	$ 53,766	$14,933	$ 2,402	$ 2,958	$556	$ 41,235	$ 56,724	$15,489

The accompanying notes are an integral part of these financial statements.

EXHIBIT D – TOWN OF ANDOVER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1981

	Trust Funds		Capital	Totals Year Ended (Memorandum Only)	
	Expendable	Nonexpendable	Reserve Funds	December 31, 1981	December 31, 1980
Revenues					
New Funds	$	$ 1,830	$ 1,094	$ 2,924	$ 2,346
Interest and Dividend Income	3,200		7,604	10,804	10,729
Other Financing Sources					
Interfund Transfers			1,000	1,000	8,000
Total Revenues and Other Sources	3,200	1,830	9,698	14,728	21,075
Expenditures					
Library	16			16	
East Andover Fire District #2			831	831	8,000
Other Uses					
Interfund Transfers	4,630		40,651	45,281	9,721
Total Expenditures and Other Uses	4,646		41,482	46,128	17,721
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,446)	1,830	(31,784)	(31,400)	3,354
Fund Balances – January 1	19,581	20,967	71,015	111,563	108,209
Fund Balances – December 31	$18,135	$22,797	$39,231	$80,163	$111,563

The accompanying notes are
an integral part of these financial statements.

EXHIBIT E – TOWN OF ANDOVER
Combined Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For The Fiscal Year Ended December 31, 1981

	Fiduciary Fund Types Nonexpendable Trust Funds	Totals Year Ended (Memorandum Only) December 31, 1981	December 31, 1980
Sources of Working Capital			
New Funds	$1,830	$1,830	$150
Total Sources of Working Capital	1,830	1,830	150
Net Increase In Working Capital	$1,830	$1,830	$150
Elements of Net Increase In Working Capital			
Cash	$1,830	$1,830	$150
Net Increase in Working Capital	$1,830	$1,830	$150

The accompanying notes are
an integral part of these financial statements.

EXHIBIT A-1 – TOWN OF ANDOVER
All Special Revenue Funds – Combining Balance Sheet – December 31, 1981

ASSETS	Federal Revenue Sharing	Conservation Commission	Andover Public Library	Federal Antirecession Assistance	Totals December 31, 1981	Totals December 31, 1980
Cash	$ 371	$176	$ 139	$	$ 686	$1,599
Due From Other Governments	2,313				2,313	3,037
Due From Other Funds			1,914	139	2,053	206
TOTAL ASSETS	$2,684	$176	$2,053	$139	$5,052	$4,842
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	$	$	$ 66	$	$ 66	$
Due To Other Funds	2,028				2,028	2,440
Total Liabilities	2,028		66		2,094	2,440
Fund Balances						
Unreserved						
Undesignated	656	176	1,987	139	2,958	2,402
Total Fund Balances	656	176	1,987	139	2,958	2,402
TOTAL LIABILITIES AND FUND BALANCES	$2,684	$176	$2,053	$139	$5,052	$4,842

The accompanying notes are
an integral part of these financial statments.

EXHIBIT A-2 – TOWN OF ANDOVER
All Special Revenue Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1981

	Federal Revenue Sharing	Conservation Commission	Andover Public Library	Federal Antirecession Assistance	Totals Year Ended December 31, 1981	Totals Year Ended December 31, 1980
Revenues						
Intergovernmental Revenues	$11,417	$	$	$	$11,427	$8,250
Local Sources	356	7	273		636	426
Other Financing Sources						
Interfund Transfers			5,983		5,983	5,873
Total Revenues and Other Sources	11,783	7	6,256		18,046	14,549
Expenditures			5,490		5,490	5,873
Other Uses						
Interfund Transfers	12,000				12,000	12,000
Total Expenditures and Other Uses	12,000		5,490		17,490	17,873
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(217)	7	766		556	(3,324)
Fund Balances – January 1	873	169	1,221	139	2,402	5,726
Fund Balances – December 31	$ 656	$176	$1,987	$139	$ 2,958	$ 2,402

The accompanying notes are an integral part of these financial statements.

EXHIBIT B-1 – TOWN OF ANDOVER
All Capital Projects Funds – Combining Balance Sheet – December 31, 1981

ASSETS	Revaluation	Keniston Bridge	Totals December 31, 1981	December 31, 1980
Due From Other Funds	$2,350	$	$ 2,350	$ 6,000
TOTAL ASSETS	$2,350	$	$ 2,350	$ 6,000
LIABILITIES AND FUND BALANCES				
Liabilities				
Contracts Payable	$	$	$	$ 3,000
Due To Other Funds		26,600	26,600	6,975
Total Liabilities		26,600	26,600	9,975
Fund Balances				
Reserved For Encumbrances		3,400	3,400	15,725
Unreserved				
Undesignated	2,350	(30,000)	(27,650)	(19,700)
Total Fund Balances	2,350	(26,600)	(24,250)	(3,975)
TOTAL LIABILITIES AND FUND BALANCES	$2,350	$	$ 2,350	$ 6,000

The accompanying notes are an integral part of these financial statements.

EXHIBIT B-2 – TOWN OF ANDOVER
All Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1981

	Revaluation	Keniston Bridge	Totals Year Ended December 31, 1981	December 31, 1980
Revenues				
Local Sources	$24,000	$	$24,000	$
Other Financing Sources				
Interfund Transfers		54,029	54,029	6,000
Total Revenues and Other Sources	24,000	54,029	78,029	6,000
Expenditures	17,675	80,629	98,304	9,975
Total Expenditures	17,675	80,629	98,304	9,975
Excess of Revenues and Other Sources Over (Under) Expenditures	6,325	(26,600)	(20,275)	(3,975)
Fund Balances – January 1	(3,975)		(3,975)	
Fund Balances – December 31	$ 2,350	($26,600)	($24,250)	($3,975)

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1981

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Conservation Commission, Andover Public Library, and Federal Antirecession Assistance funds.

Capital Projects Funds – Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from federal and state grants.

FIDUCIARY FUNDS

Trust and Agency Funds – Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and

decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1981, beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	$30,401
Beginning Fund Balance -	
Reserved for Encumbrances	
Town Buildings Maintenance	1,646
Highway Maintenance – Duncan Fund	2,273
	3,919
Total	$34,320

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

Highways and Bridges	
Duncan Fund	$ 2,273
Additional Highway Subsidy	325
Asphalt Patch and Seal	8,616
Capital Outlay	
Proctor Cemetery Improvements	488
Total	$11,702

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. The administrative Assistant may accumulate 20 days of sick leave and 20 days of annual leave at a rate of 10 days each per year. The Town's policy is to recoginze the cost of sick and annual leave only at the time payments are made. Any accumulated leave is immaterial.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Andover School District and Merrimack County which are remitted to

these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the general fund as intergovernmental transfers.

J. Property Taxes

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues known as overlay. All abatements and refunds are charged to this account. The amount raised in 1981 was $6,069 and expenditures amounted to $6,316.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem propetty from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

NOTE 2 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1981.

	General Obligation Debt
Long-term Debt Payable January 1, 1981	$ -0-
New Debt Incurred Revaluation Loan	24,000
Long-term Debt Retired	12,000
Long-term Debt Payable December 31, 1981	$12,000

Long-term debt payable at December 31, 1981, is comprised of the following individual issue:

$24,000 Revaluation Note due in annual installments of $12,000 through 1982; interest at 9.50%	$12,000

The requirement to amortize debt outstanding as of December 31, 1981, including interest payments, is as follows:

Annual Requirement To Amortize Long-Term Debt

Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1982	$12,000	$1,156	$13,156

The debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 – CAPITAL PROJECTS FUNDS

Projects Deficits – The deficit in the Keniston Bridge Capital Projects Fund at December 31, 1981 of $26,600 is a result of the application of generally accepted accounting principles to the financial reporting for such funds. Bonds or notes authorized to finance construction of projects are not recognized in the financial statements until issued.

Article 9 of the 1981 Town Meeting authorized the borrowing of $30,000 to fund this project. At December 31, the authorization was unissued.

NOTE 4 – CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustees of Trust Funds at December 31, 1981, are as follows:

Purpose	Amount
Equipment	$20,414
Andover Fire District #1	17,592
Revaluation	1,225
Total	$39,231

NOTE 5 – TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1981, are detailed as follows:

Purpose	Nonexpendable	Expendable
Cemetery Funds	$20,397	$13,821
Proctor Cemetery Operating Fund		4,314
Library Funds	2,400	
Totals	$22,797	$18,135

NOTE 6 – INTERGOVERNMENTAL AGREEMENT

The towns of Andover and Salisbury, by votes of their respective town meetings held on March 11, 1980, have entered into an agreement to appoint, compensate and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town,

with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the administrative assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury with the full costs of this position, including salary, fringe benefits, insurance and incidental expenses such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

NOTE 7 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

As shown in Exhibit C, the Town's financial activity for 1981 resulted in expenditures exceeding appropriations by $2,282. This is a result of expenditures to repair the Keniston Covered Bridge exceeding the original appropriation. In compliance with the provisions of the Municipal Budget Law (R.S.A. 32), the Selectmen applied to the Department of Revenue Administration for authority to make additional expenditures on this project. Authority was granted on November 25, 1981, to expend an additional $17,000 in excess of the original appropriation.

SCHEDULE 1 –TOWN OF ANDOVER
General Fund
Statement of Estimated and Actual Revenues For The Fiscal Year Ended December 31, 1981

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	$600,151	$601,652	$ 1,501
Resident	9,200	9,590	390
National Bank Stock	90	94	4
Yield	12,002	12,249	247
Interest and Penalties	3,250	7,856	4,606
Boat Tax	150	201	51
Total Taxes	624,843	631,642	6,799
State of New Hampshire			
Meals and Rooms Tax	6,740	6,740	
Interest and Dividends Tax	28,228	28,228	
Savings Bank Tax	7,038	7,038	
Highway Subsidy	20,526	20,508	(18)
Business Profits Tax	30,835	30,635	
State/Federal Forest Land	195	196	1
Forest Fire Reimbursement	200	111	(89)
Railroad Tax	103	103	
Total State of New Hampshire	93,665	93,559	(106)
Local Sources, Except Taxes			
Motor Vehicle Permit Fees	30,000	38,043	8,043
Dog Licenses	800	656	(144)
Business Licenses, Permits and Fees	1,000	2,475	1,475
Rent of Town Property	500	649	149
Interest On Deposits	500	189	(311)
Income From Trust Funds	3,000	2,647	(353)
Sale of Town Property	120	174	54
Other Income	100	1,524	1,424
Reimbursement–Town of Salisbury	5,201	5,377	176
Total Local Sources, Except Taxes	41,221	51,734	10,513
Interfund Transfers			
Special Revenue Funds			
Revenue Sharing	12,000	12,000	
Trust and Agency Funds			
Capital Reserve Funds	463	472	9
Proctor Cemetery Operating Trust Fund	1,800	1,800	
Total Interfund Transfers	14,263	14,272	9
Total Revenues	$773,992	$791,207	$17,215
Fund Balance Used To Reduce Tax Rate	30,401		
Total Revenues and Use of Fund Balance	$804,393		

SCHEDULE 2 – TOWN OF ANDOVER
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1981

	Encumbered From 1980	Appropriations 1981	Expenditures Net of Refunds	Encumbered To 1982	(Over) Under Budget
General Government					
Town Officers' Salaries	$	$ 7,450	$ 6,227	$	$ 1,223
Town Officers' Expenses		24,000	26,286		(2,286)
Election and Registration Expenses		600	906		(306)
Engineering Service		1,000			1,000
Town Buildings Maintenance	1,646	6,000	6,181		1,465
Tax Map Update		775	633		142
Total General Government	1,646	39,825	40,233		1,238
Protection of Persons and Property					
Police Department		7,000	7,636		(636)
Fire Department, Including Forest Fires		800	533		267
New Hampshire Humane Society		250	250		
Planning and Zoning		1,000	947		53
Insurance		4,500	8,548		(4,048)
Conservation Commission		150	116		34
Total Protection of Persons and Property		13,700	18,030		(4,330)
Health and Sanitation					
Rescue Squad		850	850		
Vital Statistics		35			35
Town Dump		20,891	20,903		(12)
Kearsarge Visiting Nurse Association		3,030	3,089		(59)
Total Health and Sanitation		24,806	24,842		(36)
Highways and Bridges					
Town Road Aid		1,134	1,134		
Duncan Fund	2,273			2,273	
Town Maintenance		44,000	46,404		(2,404)
Additional Highway Subsidy		10,667	10,459	325	(117)
Street Lighting		4,000	4,173		(173)
Bridges		2,000			2,000
General Expenses of Highway Department		13,000	13,655		(655)
Asphalt Patch and Seal		13,000	4,384	8,616	
Total Highways and Bridges	2,273	87,801	80,209	11,214	(1,349)
Libraries		6,600	6,600		

Public Welfare					
Town Poor		6,000	3,167		2,833
Old Age Assistance		3,000	16		2,984
Total Public Welfare		9,000	3,183		5,817
Patriotic Purposes	$	$ 75	$ 94	$	($ 19)
Recreation		5,000	4,209		791
Public Service Enterprises					
Cemeteries		5,500	5,427		73
Unclassified					
Damages and Legal Expenses		1,000	1,839		(839)
Social Security		3,500	3,193		307
Community Action Program		633	633		
Total Unclassified		5,133	5,665		(532)
Debt Service					
Principal of Debt		12,000	12,000		
Interest on Debt					
Long-Term Debt		2,400	1,443		957
Tax Anticipation Notes		3,000	6,107		(3,107)
Total Debt Service		17,400	19,550		(2,150)
Capital Outlay					
Proctor Cemetery Investments		1,800	1,312	488	
Keniston Covered Bridge		610	13,850		(13,240)
Payments to Capital Reserve Funds					
Equipment		1,000	1,000		
Total Capital Outlay		3,410	16,162	488	(13,240)
Total Town Appropriations	3,919	218,250	224,204	11,702	(13,737)
Transfers To Other Governmental Divisions					
School District Tax		470,984	470,984		
County Tax		71,130	71,130		
Andover Fire District		20,173	20,173		
East Andover Fire District #		17,787	17,787		
Total Transfers		580,074	580,074		
Overlay		6,069	6,316		(247)
Total Town Appropriations, Transfers and Overlay	$3,919	$804,393	$810,594	$11,702	($13,984)

SCHEDULE 3–TOWN OF ANDOVER
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues			
Entitlement Payments	$11,427		
Interest Income	356		
Total Revenues		$11,783	
Expenditures			
Library	$ 5,000		
Police Department	3,000		
Kearsarge Visiting Nurses Association	2,000		
Town Buildings Maintenance	1,000		
Welfare	1,000		
Total Expenditures		12,000	
Excess of Revenues Over (Under) Expenditures			($217)
Fund Balance–January 1			873
Fund Balance–December 31			$656

SCHEDULE 4 – TOWN OF ANDOVER
Andover Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues			
Town Appropriation	$5,800		
Donations	200		
Reimbursements	73		
Income From Trust Funds	183		
Total Revenues	$6,256		
Expenditures			
Salaries	$2,604		
Books and Periodicals	2,451		
Telephone	115		
Payroll Taxes	168		
Other	152		
Total Expenditures		5,490	
Excess of Revenues Over Expenditures			$ 766
Fund Balance–January 1			1,221
Fund Balance–December 31			$1,987

SCHEDULE 5 – TOWN OF ANDOVER
Capital Projects Fund–Revaluation
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues			
Loan Proceeds		$24,000	
Expenditures			
Revaluation Contract	$15,725		
Data Processing	1,081		
Other	869		
Total Expenditures		17,675	
Excess of Revenues Over Expenditures			$6,325
Fund Balance–January 1			(3,975)
Fund Balance–December 31			$2,350

SCHEDULE 6 – TOWN OF ANDOVER
Capital Projects Fund – Keniston Bridge
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1981

Revenues			
Transfers From Capital Reserve Fund	$40,179		
Transfers From General Fund	13,850		
Total Revenues			$54,029
Expenditures			
Contract	$64,483		
Materials	10,489		
Engineering	5,232		
Other	425		
Total Expenditures		80,629	
Excess of Revenues Over (Under) Expenditures			($26,600)
Fund Balance–January 1			–0–
Fund Balance–December 31			($26,600)

LETTER OF COMMENTS & RECOMMENDATIONS

June 15, 1982

Members of the Board of Selectmen
Town of Andover
Andover, New Hampshire

Members of the Board:

As part of our examination of the various funds and groups of accounts of the Town of Andover for the year ended December 31, 1981, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. It was not designed for the purpose of expressing an opinion on the internal accounting control and would not necessarily disclose all weaknesses in the system.

As a result of such review and in an effort to be of assistance to the Town, we are submitting for your consideration a number of comments and recommendations intended to improve operations and internal control. Although the purpose of this letter is to indicate constructive criticisms and recommendations for improvements, we did note many positive aspects of the Town's financial management and procedures which are not set forth in this report. A review of this type places greater emphasis on findings of a critical nature. Therefore, to put our comments in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management but may be due to factors outside the control of the Town's personnel, such as organizational restrictions and budgetary limitations.

We recognize that practical considerations are an important factor in instituting changes in accounting procedures and the system of internal control. The Town must weigh the possible additional costs of such changes against the risks inherent in the present procedures and systems.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Very truly yours,

KILLION, PLODZIK & SANDERSON

I. PRIOR YEAR RECOMMENDATIONS

On May 27, 1981, we issued our management letter in connection with last year's examination of the financial statements of the Town. We are pleased to note that many of our recommendations were implemented during 1981, resulting in an overall improvement in the Town's financial records. In addition, the recommendations of a one-write accounting system and the investment of idle funds have been implemented during the present fiscal year. There were two recommendations made and not implemented that we feel important enough to repeat:

A. Standard Purchase Order System

Last year we commented on the absence of established policies with regards to purchases of goods and services. We still feel the Town should develop written purchasing procedures to include the use of prenumbered purchase order forms in order to strengthen the internal control over goods and services purchased.

B. Change Fund

During last year's examination we noted that the Town Clerk and Tax Collector had not been provided with a change fund. We again recommend that a change fund be provided as a first step to insure that all receipts are remitted to the Treasurer intact.

II. REVENUE SHARING FUND

During 1981 the Treasurer established separate records for the receipt, investment and disbursement of Revenue Sharing funds as recommended in last year's report. During the year, Revenue Sharing entitlement payments were placed in short-term investments. When the investments matured, the entitlement plus interest earned was deposited in the General Fund checking account to cover budgeted expenditures. We recommend that Revenue Sharing investments be deposited in the Revenue Sharing Fund upon maturity. Transfers to the General Fund should be made to cover appropriated expenditures as they occur.

At December 31, 1981, $2,027.53 was due to the General Fund from the Revenue Sharing Fund. This is a result of transfers to the General Fund being less than what was required to cover expenditures during the past several years. We recommend that this amount be transferred during 1982 in addition to the amount required to cover 1982 budgeted expenditures.

III. COMMITMENT OF TAXES TO TAX COLLECTOR

The total amount of 1981 property taxes committed to the tax collector did not agree with the warrant accompanying the committal. This was the result of corrections made to tax bills prior to mailing, with corresponding adjustments not being made in the property tax warrant book. In order to ensure that the proper amounts are committed for collection, the Selectmen's office should total all warrants prior to committing to the tax collector. In addition, the tax collector should verify that the amount committed agrees with the totals as shown in the warrants accompanying all commitments.

IV. UNCOLLECTED RESIDENT TAXES

At December 31, 1981, uncollected resident taxes for 1980 and prior years amounted to $2,880. We feel many of these are the result of assess-

ing errors or are uncollectible. We recommend a thorough review of these taxes to determine their collectibility and possible abatement in order to clear up old resident tax warrants.

V. TAX COLLECTOR'S RECORDS

Since a new tax collector was elected at the March 1981 Town Meeting, our examination of the tax collector's records for 1981 covered the period of March 11 through December 31. The records of the former collector for the period January 1 through March 10, 1981, were audited during last year's examination and a separate report issued.

Our 1981 examination of the records maintained by the tax collector revealed numerous inadequacies and irregularities. As a result, it was necessary to expand the scope of the examination to include a detailed review of all aspects of the records so that we could satisfy ourselves in regards to the amounts of taxes remaining uncollected. In addition, it was necessary to close the books of the collector during our audit in order to determine any differences between the collections made per the collector's records and the amounts remitted to the town treasurer. This required an audit of the collector's records for the period January 1, 1982 through May 15, 1982. Both the expansion of the scope of the 1981 examination and the special audit resulted in additional costs to the Town. Although the report for the period examined in 1982 is issued under separate cover, the following comments and findings apply to both periods audited.

A. Cash Book

Our review of the tax collector's cash book disclosed several inadequacies. For several months, the date of payment was not shown either in the cash book or on the receipts maintained by the collector. This caused a considerable increase in audit time and made it impossible to determine timeliness of payments in order to test for proper amounts of interest to be charged. Discrepancies were found between actual amounts paid and amounts recorded in the cash book. In many instances where the payment dates were shown, interest was not calculated properly. For the most part, interest on delinquent 1981 property taxes and penalties on delinquent 1981 resident taxes has not been assessed to the taxpayer. This has resulted in loss of revenue to the Town. It was not possible to calculate an accurate amount, due to payment dates not being recorded, but it is estimated that approximately $1,000 in interest and penalties has not been collected through May 15 on the 1981 levies alone.

We have recommended that the tax collector follow up on all payments where interest and/or penalties have not been properly charged. The taxpayers should be billed, and in the case of property owners, the property should be included in the tax sale process and sold at tax sale for amounts still due.

B. Remittances to Treasurer

Remittances of cash collections to the town treasurer were not made intact or timely.

The amounts remitted in several instances were not reconciled with the amounts collected per the collector's cash book, resulting in discrepancies between amounts collected and amounts remitted to the treasurer throughout the year. At December 31, remittances

to the treasurer were $731.79 less than total collections received during the year per the cash book. Although this amount is still unexplained, it is felt that it is the result of posting errors in the cash book. The original discrepancy was much higher and was reduced as a result of audit findings and the tax collector's rechecking of payments. Due to the commingling of 1981 and 1982 receipts when preparing the final deposit of 1981, it was not possible to trace receipts to bank deposits at year-end. Several thousand dollars in 1982 collections were used to complete the final deposit for 1981. Likewise, monies received in 1981 did not get deposited until February 1982. Our examination of the period January 1 through May 15, 1982, revealed that remittances to the treasurer equalled the collections received.

New Hampshire Statutes (R.S.A. 41:35) require a tax collector to pay all money collected to the town treasurer at least on a weekly basis when receipts are in excess of $500. In addition, the final payment shall be made within 10 days after the close of the Town's fiscal year. We noted several instances where monies were not remitted on a timely basis. Also, the final payment for 1981 was not made to the Treasurer until January 19, 1982.

C. Posting to Tax Warrants

As was the case when recording in the cash book, the date of payment was not posted in the warrants, leaving a poor audit trail and resulting in additional amounts of time to trace transactions. Several errors were noted in postings, and in some instances payments were not posted in the warrants. Also, all abatements issued by the Selectmen were not posted to warrants.

D. Year-End Summaries

The summaries of uncollected taxes and tax sale accounts as submitted to the Selectmen and published in the town report were not reconciled with remittances to the treasurer or to uncollected tax lists. Several errors were found in the uncollected tax lists, primarily the result of bookkeeping errors during the year.

E. Yield Tax Billing

Our examination of the yield taxes committed to the collector revealed that bills were not being sent by the collector on a timely basis. Several confirmations mailed after May 24, 1982, were returned indicating that the taxpayer had not yet received a bill for taxes committed during 1982.

Due to the above findings in the tax collector's records, we felt it necessary to confirm 100% of uncollected and unredeemed property taxes and yield taxes. Resident taxes were confirmed on a test basis. All replies received from taxpayers have been reviewed and uncollected taxes as audited appear reliable.

The duties of the tax collector include many more responsibilities than merely collecting taxes and remitting same to the town treasurer. Detailed books and records must be accurately maintained and reconciled on a routine basis with those of the treasurer and the selectmen's office. Cash collections must be reconciled with the cash book at the end of each day office hours are held. Remittances of collections to the treasurer must be timely and in agreement with the amounts recorded in the tax collector's cash book. Tax warrants should be summarized on a periodic basis and uncollected taxes reconciled to the books

and records maintained. Tax billings must be made on a timely basis, interest properly calculated and collected on delinquent payments, and postings in warrants must be done timely and accurately. Unless periodic reconciliations are made, errors go undetected. These and all other duties of the tax collector's office require considerable amounts of time in addition to that allotted to office hours. We feel that the condition of the tax collector's records for the period audited reflects insufficient time spent in maintaining the records and performing the duties required of the office. In addition, we feel the tax collector did not realize the amount of time required of the office when elected in 1981. Based on our findings, we recommend that the tax collector seriously consider whether or not she has the time available to properly carry out the required duties of the office.

Since independent auditors are required by New Hampshire Statutes (R.S.A. 41:35) to notify the Department of Revenue Administration of any irregularities in the accounts of a tax collector, a copy of this letter is being forwarded to the Municipal Services Division of the Department of Revenue Administration.

REPORT OF EXAMINATION OF THE ACCOUNTS AND RECORDS OF DONNA DUCLOS – TAX COLLECTOR

For the Period of January 1, 1982 through May 15, 1982
Auditor's Report
Summary of Warrants
Summary of Tax Sale Accounts

Members of the Board of Selectmen
Town of Andover
Andover, New Hampshire

Gentlemen:

We have examined the books and records of Donna Duclos, Tax Collector, for the period January 1, 1982 through May 15, 1982, and as a result of our examination submit the attached exhibits.

Our examination was made in accordance with generally accepted auditing standards applicable to cash transactions and, accordingly, included such tests of the records as we considered necessary in the circumstances.

In our opinion, these summary exhibits present fairly the activity in the accounts arising from cash transactions for the period then ended on a basis consistent with that of the preceding year.

KILLION, PLODZIK & SANDERSON

May 21, 1982

EXHIBIT B – TOWN OF ANDOVER
Summary of Tax Sale Accounts–For The Period January 1, 1982 Through May 15, 1982

	– Dr. – Levies Of		
	1980	1979	1978
Unredeemed Taxes–January 1, 1982	$24,656.27	$6,780.34	$1,293.69
Interest and Costs	213.70	106.31	55.56
TOTAL DEBITS	$24,869.97	$6,886.65	$1,349.25
	– Cr. –		
Remittances to Treasurer			
Redemptions	$ 2,155.81	$ 660.14	$ 630.01
Interest and Costs	213.70	106.31	55.56
Unredeemed Taxes–May 15, 1982	22,500.46	6,120.20	663.68
TOTAL CREDITS	$24,869.97	$6,886.65	$1,349.25

EXHIBIT A – TOWN OF ANDOVER
Summary of Warrants – For the Period January 1, 1982 Through May 15, 1982

	– Dr. –			
		Levies Of		
	1982	1981	1980	Prior Years
Uncollected Taxes–January 1, 1982				
Property	$	$177,566.59	$1,158.20	$ .80
Resident		3,420.00	1,630.00	1,250.00
Yield		2,000.48	633.95	1,575.22
Taxes Committed During Period				
Resident		130.00	10.00	
Yield	7,874.41			
Overpayments During Period				
Property		337.16		
Resident		20.00		
Interest Collected–				
Property Taxes		1,114.85	1.33	
Penalties Collected–				
Resident Taxes		75.00	1.00	
Prepayments				
Property	750.00			
Resident	130.00			
Excess Credits–Property Taxes		141.76		
TOTAL DEBITS	$8,754.41	$184,805.84	$3,434.48	$2,826.02
	– Cr. –			
Remittances To Treasurer				
Property Taxes	$ 750.00	$ 68,715.79	$ 434.20	$
Resident Taxes	130.00	900.00	40.00	
Interest and Penalties		1,189.85	2.33	
Abatements Allowed				
Property Taxes		606.89		
Uncollected Taxes–May 15, 1982				
Property		108,722.83	724.00	.80
Resident		2,670.00	1,600.00	1,250.00
Yield	7,874.41	2,000.48	633.95	1,575.22
TOTAL CREDITS	$8,754.41	$184,805.84	$3,434.48	$2,826.02

REPORT OF EXAMINATION OF THE ACCOUNTS AND RECORDS OF DONNA DUCLOS – TAX COLLECTOR

For the Period of May 16, 1982 through September 10, 1982
Auditor's Report
Summary of Warrants
Summary of Tax Sale Accounts

Members of the Board of Selectmen
Town of Andover
Andover, New Hampshire

Gentlemen:

We have examined the books and records of Donna Duclos, Tax Collector, for the period May 16, 1982 through September 10, 1982, and as a result of our examination submit the attached exhibits.

Our examination was made in accordance with generally accepted auditing standards applicable to cash transactions and, accordingly, included such tests of the records as we considered necessary in the circumstances.

In our opinion, these summary exhibits present fairly the activity in the accounts arising from cash transactions for the period then ended on a basis consistent with that of the preceding year.

KILLION, PLODZIK & SANDERSON

September 15, 1982

COMMENTS AND RECOMMENDATIONS

For The Period May 16, 1982 Through September 10, 1982

I. RECONCILIATION OF RECORDS

Our examination of the records of the tax collector at September 10, 1982, revealed that no attempt was made to reconcile the accounts at any time during the above period. Our management letter of June 15, 1982, pointed out the importance of periodic reconciliations of the records.

II. SUMMARY OF WARRANTS AND TAX SALE ACCOUNTS

When a tax collector resigns from office, summaries of tax warrants and tax sale accounts should be prepared, including a listing of all uncollected and unredeemed taxes. These reports should be provided the Selectmen for use in recommitting the uncollected and unredeemed taxes to the newly appointed tax collector. Also, a copy of this report should be made available to the auditiors.

Our examination revealed that the summaries were not prepared and uncollected tax lists not made. This caused considerable amounts of time being spent by the auditors in determining the names and amounts of taxes remaining uncollected and unredeemed at September 10, all at additional cost to the Town, in order to provide the Selectmen with listings from which they could recommit taxes to the new collector.

III. COLLECTION OF INTEREST

In our management letter of June 15, 1982, we indicated that interest was not being collected in many cases and recommended that the collector follow up on all delinquent tax payments to determine where interest should be billed. We noted during our examination for the above period that this recommendation was not followed. In addition, we noted instances where no interest was charged in payments made since May 15, 1982, on delinquent taxes.

We again recommend a complete review of all delinquent tax payments with billings prepared in all instances where interest was not charged. We feel the Town has lost a substantial amount of revenue due to the tax collector not billing for interest on delinquent tax payments.

IV. TAX SALE RECORDS

Our review of the tax sale records revealed several areas where proper procedures were not followed.

A. Five pieces of property sold at tax sale on September 3, 1982, were not listed on the Notice of Sale as required by New Hampshire Revised Statutes Annotated, RSA 80:21.

B. The register of deeds has not been properly notified of redemptions in accordance with RSA 80:33.

C. Some parcels of property with taxes remaining uncollected were omitted from the tax sale.

D. RSA 80:38 requires the collector to execute to the purchaser at tax sale, after two years from the sale, a deed of the land sold and not redeemed. To date, deeds have not been issued to the pur-

chaser for unredeemed taxes for tax sales held on September 5, 1979 and June 18, 1980.

We recommend a review of all notices of sale and notices of redemtions forwarded to the register of deeds in order to ascertain that liens have been properly released from properties redeemed, and that all properties remaining unredeemed from the tax sales of 1979 and 1980 be deeded to the purchaser in accordance with the statutes.

EXHIBIT A – TOWN OF ANDOVER
Summary of Warrants – For the Period May 16, 1982 Through September 10, 1982

	– Dr. –			
		Levies Of		
	1982	1981	1980	Prior Years
Uncollected Taxes–May 16, 1982				
Property	$	$108,722.83	$ 724.00	$ .80
Resident		2,670.00	1,600.00	1,250.00
Yield	7,874.41	2,000.48	633.95	1,575.22
Taxes Committed During Period				
Property		601.32		
Resident	10,030.00			
Yield	38.02			
Resident Taxes Collected–				
Not Committed	140.00	60.00		
Prepayments–1982				
Property Taxes	895.80			
Overpayments During Period–				
Property Taxes		335.72		
Interest Collected–				
Property Taxes		8,057.58		
Penalties Collected–				
Resident Taxes		34.00		
TOTAL DEBITS	$18,978.23	$122,481.93	$2,957.95	$2,826.02
	– Cr. –			
Remittances To Treasurer				
Property Taxes	$ 895.80	$108,987.33	$	$
Resident Taxes	190.00	270.00	40.00	
Yield Taxes	705.01		240.00	
Interest and Penalties		8,091.58		
Uncollected Taxes–				
September 10, 1982				
Property		672.54	724.00	.80
Resident	9,980.00	2,460.00	1,560.00	1,250.00
Yield	7,207.42	2,000.48	393.95	1,575.22
TOTAL CREDITS	$18,978.23	$122,481.93	$2,957.95	$2,826.02

EXHIBIT B – TOWN OF ANDOVER

Summary of Tax Sale Accounts–For the Period May 16, 1982 Through September 10, 1982

	– Dr. –			
		Levies Of		
	1981	1980	1979	1978
Unredeemed Taxes–				
May 16, 1982	$	$22,500.46	$6,120.20	$663.68
Tax Sale of September 3, 1982	39,699.82			
Overpayment of Tax Sale	1,117.76			
Interest and Costs		228.95	196.81	
TOTAL DEBITS	$40,817.58	$22,729.41	$6,317.01	$663.68
	– Cr. –			
Remittances to Treasurer				
Redemptions	$ 894.96	$ 2,851.49	$2,743.76	$200.00
Overpayment of Tax Sale	1,117.76			
Interest and Costs		228.95	196.81	
Unredeemed Taxes–				
September 10, 1982	38,804.86	19,648.97	3,376.44	463.68
TOTAL CREDITS	$40,817.58	$22,729.41	$6,317.01	$663.68

TOWN OF ANDOVER
General Fund
Statement of Estimated and Actual Revenues For The Fiscal Year Ended December 31, 1982

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	$ 60,156	$ 62,399	$ 2,243
Resident	9,320	10,460	1,140
National Bank Stock	90	104	14
Yield	9,230	8,761	(469)
Interest and Penalties	5,130	12,045	6,915
Total Taxes	83,926	93,769	9,843
Intergovernmental Revenues			
Meals and Rooms Tax	9,727	9,727	
Interest and Dividends Tax	14,114	14,114	
Savings Bank Tax	8,290	8,290	
Highway Subsidy	9,833	9,833	
Railroad Tax	94	94	
Reimbursement a/c State-Federal Forest Land	158	158	
Business Profits Tax	5,673	5,673	
Motor Vehicle Distribution	2,646	2,646	
Additional Highway Subsidy	10,352	10,352	
Total Intergovernmental Revenues	60,887	60,887	
Licenses and Permits			
Motor Vehicle Permit Fees	40,000	45,327	5,327
Dog Licenses	650	710	60
Business Licenses, permits and Filing Fees	1,900	1,903	3
Total Licenses and Permits	42,550	47,940	5,390
Charges for Services			
Rent of Town Property	2,029	2,044	15
Miscellaneous Revenues			
Interest On Deposits	6,103	6,175	72
Sale of Town Property	97	1,103	1,006
Other Income	190	430	240
Reimbursement – Town of Salisbury	6,606	7,017	411
Total Miscellaneous Revenues	12,996	14,725	1,729
Other Financing Sources			
Interfund Transfers			
Special Revenue Fund			
Revenue Sharing Fund	10,126	10,126	
Capital Projects Funds		1,979	1,979
Cemetery Trust Funds	3,000	3,391	391
Total Other Financing Sources	13,126	15,496	2,370
Total Revenues	$215,514	$234,861	$19,347
Fund Balance Used to Reduce Tax Rate	31,000		
Total Revenues and Use of Fund Balance	$246,514		

REPORT OF THE TRUSTEES OF TRUST FUNDS

The number of capital reserve funds for which the trustees are responsible has been reduced to two. There were substantial additions to both of these funds in 1982, as shown below.

By request of Edythe A. Nagel, a new fund for the perpetual care of the Nagel lot in the Lakeview Cemetery, East Andover, was established.

There was no change in the method of investment of the cemetery funds for perpetual care or the library funds.

A statement of receipts and expenditures follows. We certify that the information contained therein is complete and correct to the best of our knowledge and belief.

KIMBALL ELKINS
F. DAVID SHELDON
SANDS ROBART

REPORT OF TRUST FUNDS OF ANDOVER, N.H. ON DECEMBER 31, 1982

Date of Inception	Name	1/1/82 Principal & Interest	1982 Additions	1982 Interest received	1982 With-drawals	12/31/82 Principal & interest (see note)
	CEMETERY FUNDS					
Various	Perpetual Care Funds	$32,588.94	$ 100.00	$2,667.44	$2,650.78	$32,705.60
1/29/70	Proctor Cemetery Operating Fund	7,168.49	1,630.00	426.24	1,403.51	7,821.22
	Total Cemetery Funds	$39,757.43	$1,730.00	$3,093.68	$4,054.29	$40,526.82
	LIBRARY FUNDS					
2/2/52	Bachelder Library	$ 200.00		$ 16.38	$ 16.38	$ 200.00
Various	Andover Public Library	2,200.00		183.01	183.01	2,200.00
	Total Library Funds	$2,400.00		$199.39	$199.39	$2,400.00
	CAPITAL RESERVE FUNDS					
4/19/72	Equipment	$19,413.81	$2,000.00	$3,310.14		$24,723.95
12/16/77	Andover Fire District #1	$17,591.89	$6,798.26	$2,149.67		$26,539.82
	Total Capital Reserve Funds	$37,005.70	$8,798.26	$5,459.81		$51,263.77

NOTE: All funds are invested in one of these institutions: Franklin Cooperative Bank, Franklin Savings Bank, New Hampshire Savings Bank.

POLICE DEPARTMENT REPORT

Submitted herewith is the report of the Police Department for the year ending December 31, 1982.

The following is a list Activity breakdown.

Patrol, Investigation	(Hours) 419
Accidents	14
Burglaries	8
Miscellaneous Complaints	51
Assist	15
Dog Complaints	46
Dogs picked up	31
Trips to Humane Society	31
Special Details	2
Notifications	11
Disturbances	9
Summons Issued	10
Fires	3
Information Calls	47
Subpoenas Served	5
Prowler Complaints	4
Motor Boat Complaints	3
Motor Vehicle Complaints	21
Burglar Alarm Calls	8
Defective Equipment tags Issued	28
Speeding Warnings	35
DWI Cases	1
Bank Robbery	1

Respectfully Submitted,
CHESTER SHAMPNEY, Chief

REPORT OF THE FOREST FIRE WARDEN

Forest fire prevention, our business, your business, good business! This slogan has been the motto of the N.H. Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the efforts of our state/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, forest fire suppression equipment to local fire departments, and technical advice at the fire ground.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the State/towns and our entire citizenry can this record be maintained.

1982 STATISTICS

	State	District	Town
No. of Fires	391	13	0
No. of Acres	161.75	7.16	0

The budget for the year was as follows:

Training.	$29.60
Permits (174)	87.00
Warden Services: Poster display, smoke or fire investigation, timber harvest and slash checks	111.51
Mileage (138)	23.46
Supplies	16.80
TOTAL	$268.37

PROPOSED BUDGET $800.00

Fire permits are needed for all outdoor burning (State Law RSA:224) except cooking fires, and when the ground is sufficiently covered with snow. Rainy day permits must be obtained. Burning can only be done before 9:00 and after 5:00 p.m.

ROBERT H. MEIER
Town Forest Fire Warden

REPORT OF THE PLANNING BOARD

With five subdivisions and four annexations, the Planning Board has had a quiet year. We have most recently utilized the resulting extra time by working on a planning questionnaire which we anticipate circulating this summer. Since it has been ten years since the original Master Plan data was tabulated, many feel an updated consensus is in order. There will be questions regarding Andover property owner's attitudes on the many facets of town growth and current zoning. In addition, we will be asking about three particular concerns which have arisen in the last several years:

1) the appropriateness of creating a special provision for duplex housing and, if appropriate, what special provisions should control the construction of duplex housing;

2) the appropriateness of creating a special provision to allow for the subdivision and sale of woodlots which do not satisfy road frontage requirements;

3) the appropriateness of changing the current restrictions on road frontage requirements so that land can be subdivided and developed on roads which meet Class V standards but have not been, and may not be, accepted by the town.

Since its is imperative that opinions expressed through the questionnaires be truly representative of town attitudes, the Planning Board asks that these questionnaires be truly representative of town attitudes, the Planning Board asks that these questionnaires, when distributed, be promptly completed and returned by *all* property owners.

Respectfully submitted,
CHRISTOPHER C. NORRIS
Chairman,
Andover Town Planning Board

REPORT OF THE BUILDING INSPECTOR

Forty-two permits were issued during 1982 for new construction, remodeling, and mobile homes. Mileage incurred amounted to 369 miles. The Building Inspector's salary for the year was $437.50 .

No. of Permits	Fees Collected	Est. Value
42	$1,055.00	$478,300.00

Respectfully submitted,

BOARD OF SELECTMEN

ANDOVER CONSERVATION COMMISSION ANNUAL REPORT

The Commission met in every month of the year except July and August. In November, in lieu of our regular business meeting we attended a meeting on acid rain in New London.

Acid rain has been a continuing concern throughout the year. In February we asked Miss Beth Goudy to represent us at a workshop on acid precipitation held in Plymouth. She was given a kit for monitoring acid rain, which we now have. Mrs. Bardsley has been using this kit for regular testing of the rainfall here in Andover. She has found that it has an average ph of about 4.5, which is much more acid than normal rain.

Another environmental problem over which the people of Andover had no direct control is the pollution of the Blackwater River resulting from the leaching of iron oxide and possibly other metallic substances into the Frazier Brook from the landfill in South Danbury. We have been in touch with a representative of the firm that operates the landfill, have received some information from him and a promise of more. Mr. Ronald Evans was good enough to come to our October meeting to give us the benefit of his investigations into this matter. He has traced evidence of the pollution as far downstream as the Blackwater River near Potter Place. We intend to pursue this subject next year.

In April members of the Commission signed a Petition to the Site Evaluation Committee concerning the proposed 450 kilovolt electricity transmission line from Quebec through New Hampshire, which might pass through Andover if Phase II is constructed. The petition asked that Phase II hearings be held in conjunction with Phase I hearings.

The No. 9 Shed has at last been demolished and disposed of. The Commission will continue its efforts to improve the adjacent town land along the river.

The Annual Meeting of the New Hampshire Association of Conservation Commissions was held in New London on November 6. We were represented by members Bardsley and Elkins, the former of whom participated in a workshop on the location and protection of Aquifers and Ground Water, and the latter one on Natural Areas Inventories.

Respectfully submitted,

GERALD E. HERSEY, Chairman
ELIZABETH S. BARDSLEY
ANITA COTTON
JAMES W. GOODY
KIMBALL C. ELKINS, Secretary
SANDRA S. GRAVES
E. LESLIE ROBART

REPORT OF THE RECREATION COMMITTEE

Looking ahead to the 1983 recreation program, we can anticipate a greater number of children participating in the various activities. Again this past summer more youngsters enjoyed the swimming instruction than the previous year. Chuck Wyman, with the help of his wife Deb, did another outstanding job at Highland Lake beach.

Kevin Johnson instructed tennis at the Proctor courts and Tim Norris conducted his annual soccer program.

Andover is fortunate to have the facilities available for all of the recreational activities. We would like to see more parents become involved in the athletic programs. Anyone interested in helping with the recreation program is invited to contact the Selectmen's Office.

Respectfully submitted,

LINDA DOHERTY
KEVIN JOHNSON
TIM NORRIS
JIM GOODY

1983 Andover Recreation Budget

Tennis	$ 300.00
Softball	75.00
Gymnastics	50.00
Volleyball	25.00
Basketball	100.00
Soccer	200.00
Swimming	1,000.00
Beach Equipment	150.00
Total	$1,900.00

COMMENTS: The Highland Lake beach swimming float is again in need of repairs. Possibly it is time to consider replacing the float with a new one. The foam flotation material breaks down after about two years of use. Perhaps it would be less expensive over the long run to use polyurethane barrels as the flotation material.

Respectfully submitted,

JAMES W. GOODY

ANNUAL REPORT OF THE ANDOVER BOARD OF LIBRARY TRUSTEES

There is a very special relationship between the Town of Andover and its Libraries. It is a reciprocal relationship of cooperation, commitment, community effort and service. The Libraries are used by organizations, and official town committees for meetings and hearings. They are used by students and other individuals for research, projects, for leisure time reading, and as a common meeting ground for friends and neighbors, a place to seek new horizons. Students continue to use the Andover and Bachelder Libraries during their evening hours. On Thursday afternoons, between 12:30 and 2:30 p.m. the schoolchildren come by classes to the Andover Public Library to pick out reading books, and become familiar with the Library's resources. Andover is indeed fortunate to have these Libraries and to have Librarians who welcome and encourage people to use the Libraries.

For some time now, the Board has been concerned about the quality of the water supply at the William Adams Bachelder Library. Therefore, a water filtration system has been installed to improve the quality and potability of the water. Groups using the Library's facilities no longer have to provide their own drinking water. (It's on tap!)

Another concern of the Board at this time is the age and condition of the furnace in the William Adams Bachelder Library. This year there have been several problems with it. The need to replace the furnace is becoming more and more obvious. The Board is not asking the Town for an appropriation for the Bachelder Library, however, the Trustees would happily accept any donations towards a contingency fund for a new furnace.

At this time, the Board would like to express its appreciation to all of the organizations and individuals who have contributed both money and time to the two libraries. Many thanks to Mr. John Seymour for the time and energy he has donated to the Andover Public Library. A special note of appreciation to Mr. Harold Mason for the many years of service he has given to the William Adams Bachelder Library.

LIBRARY HOURS

ANDOVER PUBLIC LIBRARY		WILLIAM ADAMS BACHELDER LIBRARY	
Monday	6:30 to 8:30		
Wednesday	6:30 to 8:30	Tuesday	1:30 to 5:00, 6:30 to 8:30
Thursday	12:30 to 4:30	Thursday	6:30 to 8:30
		Friday	1:30 to 5:00

Patrons will find one of the libraries open on each day of the week except Saturday and Sunday.

The meetings of the Andover Board of Library Trustees are held at 8:00 p.m. on the third THURSDAY of each month in alternate libraries.

The usual statistics, the financial statements of 1982, and the proposed budget for the Andover Public Library, and the budget adopted by the Trustees for the William Adams Bachelder Library are appended.

Respectfully submitted,

Linda Doherty, Chairman
Stannard Dunn
Kimball C. Elkins
Susanne P. Whitbeck, Treasurer
Sandra S. Graves
Alice S. Perry

ANDOVER PUBLIC LIBRARY STATISTICS

Circulation:	
Adult Non-Fiction	1,116
Adult Fiction	2,310
Juvenile Books	4,200
Magazines	1,266
Records	288
Total	10,812
Borrowed from State Library:	
Bookmobile	1,632
Central Library	143
Total	1,775
Total Circulation	12,587
New Acquisitions:	
Adult Books	134
Juvenile Books	124
Magazine Subscriptions	1
Records	39
Total	298
Discards:	
Books	32
Records	6
Total	38

Bookmobile made two visits. We have not yet received the figure of books borrowed.

ANDOVER PUBLIC LIBRARY
Financial Statement and Budget

INCOME	Appropriation 1982	Receipts 1982	Proposed Budget 1983
Cash on Hand			$ 950.00
Town Appropriation	$6,675.00	$6,675.00	6,675.00
Trust Funds	180.00	182.71	180.00
Donations (in anticipation)	100.00	200.00	
TOTALS	$6,955.00	$7,057.71	$7,805.00

EXPENDITURES	Appropriation 1982	Expenditures 1982	Proposed Budget 1983
Salaries:			
Librarian	$2,600.00	$2,558.25	$2,545.40
School Assistant			240.00
Substitute	100.00		129.60
Social Security	190.00		195.00
Janitor		100.00	100.00
Books, Magazines, Records	2,800.00	2,164.83*	3,080.00
Telephone	150.00	103.90	150.00
Miscellaneous:			
Bank Fees	90.00	*	
Supplies	75.00	59.70	165.00
Contingency Fund			
Repairs			250.00
Shelving			950.00
TOTALS	$6,955.00	$4,986.68*	$7,805.00

*Denotes bills still outstanding as of December 11, 1982.
Of the remaining $2,071.03 ($950.00 is earmarked for the shelving) and the remainder will pay salaries, outstanding bills, for January and February 1983.

WILLIAM ADAMS BACHELDER LIBRARY
1982 Statistics

Circulation:	
Adult non-fiction	305
Adult fiction	2,460
Juvenile books	760
Magazines	167
Total	3,692
Books borrowed from State	15
Bookmobile	00
New Books	
Adult	240
Juvenile	34
Magazines	7
Total	281
Discards	78

WILLIAM ADAMS BACHELDER LIBRARY
Financial Statement and Budget

Income	Budget 1982	Receipts 1982	Proposed Budget 1983
CASH ON HAND			
Bachelder Trust	$7,200.00	$7,200.00	$7,200.00
Minnie Blake Fund	16.00	16.25	16.00
Interest	180.00	180.00	180.00
Donations		250.00	
TOTALS	$7,396.00	$7,646.25	$7,396.00

Expenditures	Budget 1982	Expenditures 1982	Proposed Budget 1983
Salaries:			
Librarian	$2,705.40	$2,134.05	$2,776.80
Substitute			178.20
Social Security	181.60	139.47	200.00
Janitor			120.00
Maintenance Services	378.00	371.00	150.00
Books, Magazines, Records	1,815.00	1,418.48†	1,610.00
Telephone	130.00	94.88	150.00
Electricity	300.00	211.00	325.00
Fuel	1,300.00	1,090.00	1,300.00
Insurance	486.00	486.00	486.00
Miscellaneous:			
Bank Fees, Supplies, Mileage	100.00	911.56*	100.00
Contingency Fund			
TOTALS	$7,396.00	$6,856.44	$7,396.00

*Includes floor refinishing and water softener/filtration system.
†Denotes bills still outstanding as of December 11, 1982.
Of the remaining $789.81, salaries and outstanding bills for January and February 1983 will be paid.

ANDOVER VILLAGE DISTRICT

Water Rents 1982

RECEIPTS

Andover Congregational Church	$ 19.66
Anderson, Larry	33.48
Andover Elementary School	167.66
Andover Fire District #1	24.98
Andover Meadow Inn	125.46
Andover Town Hall	10.32
Begg, K. M.	39.32
Blackwater Grange	40.38
Blake, Viola	40.92
Boyd, Albert	66.94
Bryant, James	42.79
Buzzell, Eliza	33.48
Cape Ann Chairs	43.94
Chamberlain, Dawn	40.92
Clark, Elmer	33.48
Clark, Oscar	42.79
Colburn, Kenneth	40.92
Crisp, Josephine	33.48
Currier & Phelps Inc.	30.82
Currier & Phelps Inc. (Tenant)	33.48
Currier, Clyde	39.32
Currier, Robert	36.43
Cutter, William	20.46
Denberg, Eunice	40.92
Doherty, Alan	19.66
Dunlap, Lloyd	33.48
Dunlap, Robert	165.00*
Dunn, Stannard	33.48
Dustin, Martin	33.48
Eastman, Elaine	39.32
Enzig, Hassler	33.48
Evans, Ronald	36.43
Farrell, Lyle	40.92
George, Howard	74.40
Greenman, Walter	33.48
Griffin, Frederick	67.50
Guillemette, Kenneth	31.26
Haley, Frank	39.32
Hamp, Edward	37.72
Hansen, Harry	33.48
Harding, Wayne	39.32
Haughton, Etta	33.48
Henderson, David	36.43
Heinlein, Henry	40.92
Hines, Terry	36.43
Howe, Ella Mae	39.32
Hunger, Leslie	42.79

Hutchinson, Robert	33.48
Jones, Charles	33.48
Kearsarge Lodge	92.52
Lyons, Alycia	13.29
LaClare, David	71.26
Livingston, Robert	43.24
Locke, Walter	53.76
Loomer, Fenwick	86.02
Loomer, Lewis	33.48
Loring, K. A.	39.32
Loy, Oliver	40.92
Maguire, Anna	279.22
Mansell, John	40.92
McDonald, John	47.56
Meachen, James	106.82
Meachen, James, Jr.	19.69
Meier, Roy	44.53
Moore, Richard	33.48
Nash, Don	33.48
Nelson, Ervin	39.32
Ottati, Michael	33.48
Parks, Frank	33.48
Parris, Richard	44.53
Pellerin, Roger	35.00
Phelps, Victor	33.48
Phelps, Victor Est.	26.58
Pillsbury, Fletcher	33.48
Proctor Academy	2,500.00
Quartz, Milton	39.32
Richards, Carl	33.48
Rivera, Erma Hope	44.53
Rivers, Elinor	39.32
Rivers, Harry	33.48
Roe, Bessie	40.92
Sanborn, Kenneth	27.83
Sheldon, F. David	70.14
Snyder, Gracia	39.32
Steves, Lucy	47.30
Sumner, George	26.58
Sweet, Leo	26.58
Ward, Robert L.	20.46
Ward, Robert L.	66.96
Ward, Robert M.	62.70
Watson, Matthew	57.92
Wilson, Howard Jr.	40.92
Wyeth, Stephen	39.38
	$6,786.41

Overdue Water Rents as of December 31, 1982

Dunlap, Robert	142.52*

BUDGET OF THE ANDOVER VILLAGE DISTRICT

Appropriations or Expenditures	Actual Appropriations 1982	Recommended By Budget Committee
Commissioners Salaries	$ 150.00	$ 150.00
Clerk/Treas.	250.00	250.00
Office Expense	150.00	250.00
Heat	600.00	700.00
Electric	200.00	200.00
Chlorine	400.00	400.00
Overseeing Plant	400.00	400.00
Water Testing by State	250.00	200.00
Repairs/Maintenance	2,500.00	3,000.00
Ice & Snow Removal	225.00	225.00
Insurance	400.00	500.00
Bradley Lake Repairs	350.00	300.00
Eng. Study/Test/Turb	2,500.00	1,000.00
Capital Reserve Fund voted from surplus	2,107.45	473.28
TOTAL APPROPRIATIONS OR EXPENDITURES	$10,482.45	$8,048.28

Source of Revenues and Credits	Estimated Revenue By Commissioners	Estimated Revenue By Budget Committee
Surplus Voted to Offset Cap. Res. Approp.	$ 473.28	$ 473.28
Hydrant Rentals	7,575.00	7,575.00
TOTAL REVENUES EXCEPT PRECINCT TAXES	$8,048.28	$8,048.28
TOTAL REVENUES AND PRECINCT TAXES	$8,048.28	$8,048.28

ANDOVER FIRE DISTRICT #1
PROPOSED BUDGET - 1983

APPROPRIATIONS OR EXPENDITURES	Actual Appropriations 1982	Recommended by Budget Committee
Electric	$ 900.00	$ 950.00
Telephone	650.00	650.00
Fuel	2,275.00	2,275.00
Water	30.00	30.00
Dues	200.00	200.00
Truck Maint. /Rep. /Repl.	2,145.00	2,145.00
Misc. & Postage	100.00	100.00
New Equipment	1,500.00	1,500.00
Insurance	1,200.00	1,400.00
Building & Site	500.00	500.00
Training	300.00	300.00
Clerk/Treas. Salary	200.00	200.00
Capital Reserve Fund – to be raised by taxation	6,000.00	6,000.00
Capital Reserve Fund voted from surplus	789.26	1,886.92
TOTAL APPROPRIATIONS OR EXPENDITURES	$16,789.26	18,136.92

SOURCES OF REVENUES & CREDITS	Estimated Revenue by Commissioners	Estimated Revenue by Budget Com.
Surplus Voted to Offset Cap. Res. Approp.	1,886.92	1,886.92
Amount to Be Raised by Precinct Taxes	16,250.00	$16,250.00
Total Revenues & Precinct Taxes	$18,136.92	$18,136.92

EAST ANDOVER FIRE DISTRICT #2
PROPOSED BUDGET - 1983

APPROPRIATIONS OR EXPENDITURES	Actual Appropriations 1982	Recommended by Budget Committee
Heating	$2,000.00	$2,000.00
Telephone	350.00	350.00
Electricity	300.00	350.00
Gas, Truck Maint.	3,300.00	1,300.00
Equipment	1,000.00	1,800.00
Insurance	2,000.00	2,000.00
Administration/Training	200.00	200.00
Capital Outlay – Const.	2,070.00	1,000.00
Principal on Debt	5,200.00	5,200.00
Interest on Debt	3,978.00	3,536.00
Lakes Region Dispatch		1,925.00
TOTAL APPROPRIATIONS OR EXPENDITURES	$20,398.00	$19,661.00

SOURCES OF REVENUES & CREDITS	Estimated Revenue by Commissioners	Estimated Revenue by Budget Com.
Surplus Available to Reduce Precinct Taxes	$1,888.55	$1,888.55
Balance collectible from town	271.00	271.00
Total Revenue Except Precinct Taxes	2,159.55	2,159.55
Amount to Be Raised by Precinct	17,501.45	17,501.45
Total Revenues & Precinct Taxes	$19,661.00	$19,661.00

EAST ANDOVER FIRE DISTRICT #2
Commissioners' Report

We are happy to report that during the year 1982 our fire district came closer to accomplishing its ultimate goal, which is the completion of a new building.

The outside phase has been substantially completed, including landscaping with lawn areas seeded and fertilized. There is a paved 'apron' leading to the building which has had the finish coat of black-topping applied to it. The parking area has been graded and graveled. Exterior lighting has been installed and is in use.

Some attention is still needed for completion of the interior of the building. Water and septic tank systems are in place and operating. The upstairs meeting room is almost complete.

A major project in rebuilding the undercarriage of one of the trucks was completed last winter and the Woods vehicle was painted and put into fine shape.

We now have a building and equipment of which, we as precinct members can be justly proud. More importantly, however, we have a sincere and dedicated group of volunteer firemen and officers who are justly supported by our precinct members. This joint effort and spirit is most admirable and very effective as we go forward with our endeavors.

Thank you one and all.

Respectfully submitted,

E. Andover Fire Commissioners
MARK THOMPSON
ROGER KIDDER
JIMMY LAFIOSCA

TOWN WARRANT 1982

The State of New Hampshire

The Polls will be open from 1:00 P.M. to 9:00 P.M.

To the Inhabitants of the Town of Andover in the county of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Andover Elementary School Gymnasium in said Andover on Tuesday, the 9th of March, next at 1:00 of the clock in the afternoon to act upon the following subjects:

1. To choose all necessary officers for the ensuing year.

2. To hear the report of the #9 Shed Committee and take any action or vote thereon.

3. To see if the Town will vote to renew the Landfill Contract with J. Dale McLeod with the following changes:

   a. The escalator clause for determining annual price is to be eliminated; the price for 1982-83 is to be the same as 1981-82 and in the future the price is to be determined annually on the basis of cost and reasonable return.

   b. The Sunday date for operating the Landfill is to be changed to Saturday.

   c. Should it be determined sometime in the future that use of the Landfill by another town would have significant financial benefit to both the Town and Mr. McLeod, the parties agree to consider such a situation, with any forthcoming agreement subject to approval by Town Meeting.

   d. The Contract with the changes incorporated is extended to 1986.

4. To see if the Town will vote to appropriate the sum of $321.00 as its share of the cost of supporting the Dartmouth-Lake Sunapee Region Association – the only official State of New Hampshire non-profit vacation travel promotion organization for this area. (Not recommended by Budget Committee)

5. To see if the Town will vote to join the Lakes Region Planning Commission and further raise and appropriate the sum of $1,131.00 as the Town's share of operating expense. (Not recommended by Budget Committee)

6. To see if the Town will vote to authorize the Conservation Commission to retain the unexpended portion of its 1981 appropriation, said funds to be placed in a special Conservation Fund in accordance with RSA 36-A:5. (Sum total of unexpended appropriation = $34.45) (By Conservation Commission)

7. To see if the Town will vote to raise and appropriate the sum of $10,000.00 for the physical upgrading of the unimproved portion of the so-called Chase Hill Extension Road. (By Petition) (Not recommended by Budget Committee)

8. To see if the Town will vote to appropriate and authorize the expenditure of any funds received in 1982 under Title II, VI or any other State or Intergovernmental Assistance Act.

9. To see if the Town will vote to authorize the Selectmen to expend the remaining balance of Federal Antirecession Funds. (Sum total of remaining balance = $139.00)

10. To see if the Town of Andover will vote to raise and appropriate the sum of $354.85 for services to Andover through the Franklin Day Care Center. (By petition)

11. To see if the Town will vote to accept the Budget as presented by the Budget Committee.

12. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as off-sets against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced, or take any other action hereon.

Visiting Nurse Association	$2,000.00
Library	$5,000.00
Welfare	$1,126.00
Police Department	$2.000.00

13. To see if the Town will vote to raise and appropriate such sums as may be necessary for the Budget.

14. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money in anticipation of taxes.

15. To see if the Town will vote to ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the U. S. Congress to:

"Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on the testing, production, and deployment of nuclear weapons and of missiles and new aircraft designed primarily to deliver nuclear weapons, with verification safeguards satisfactory to both countries." (By Petition)

16. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 2nd day of February in the year of our Lord nineteen hundred and eighty-two.

DENNIS E. FENTON
GEORGE T. UPTON
JOHN F. GRAVES
Board of Selectmen
Andover, N. H.

A True Copy of Warrant Attest –

DENNIS E. FENTON
GEORGE T. UPTON
JOHN F. GRAVES
Board of Selectmen
Andover, N. H.

1982 ANDOVER TOWN MEETING
March 9, 1982

Meeting was called to order at 7:37 by Moderator William Bardsley. Bardsley made the following announcements:

1. No smoking during the meeting.
2. ABC Television camera crew will be filming segments of the meeting for "Night Lines," their major focus will be discussion of Article #15. Broadcast time expected to be 3/10/82 at 11:30 p.m.
3. People are requested to speak only when recognized by the chair, an attempt will be made to record all individuals making motions/seconds.
4. No "motion to pass over" will be accepted, also the law states that a secret ballot must be requested by five people.

Special item: The town would like to acknowledge Ralph Chaffee's contribution over the years to the town of Andover.

Dennis Fenton read the resolution . . .

"I wish to introduce the following resolution and move its adoption: Whereas Ralph G. Chaffee was a selectman of Andover for 30 years, served on the committees for both the national and town bicentennials, was the first and only secretary-treasurer of the Andover Rescue Squad for almost two decades, wrote a definitive and readable history of twentieth century Andover, and helped collect the early photos of the town now housed in the Bachelder Library . . .

Whereas in all these activities, he shared with us his unfailing enthusiasm, energy, integrity, dignity and patience . . .

Now be it here resolved that our gratitude to Ralph Chaffee be appropriately recorded in the town records by the dedication of this meeting to his memory . . .

And further be it resolved that the Board of Selectmen be hereby appointed to seek a suitable means to permanently record the town's recognition of his services."

THE RESOLUTION WAS ADOPTED AS READ.

ARTICLE 1: Election of officers: Selectmen, Dwight Schnare; Town Clerk/Tax Collector, Donna C. Duclos; Road Agent, J. Dale McLeod; Treasurer, Ann Clark; Trustee of Trust Funds, Sands Robart; Library Trustees, Stannard Dunn, Alice Perry; Budget Committee (2 yrs.), Vic Phelps; Supervisor of Checklist (2 yrs.), John Whitcomb; Supervisor of the Checklist (6 yrs.), Theodore Hall; School Board, Judith Boyd Evans; Moderator (Town meeting and School meeting), William Bardsley; School Board Clerk, Betty Miller; School Treasurer, Ann Clark.

ARTICLE 2: Elizabeth Bardsley made a motion to have the Conservation Commission demolish #9 Shed. Howard Wilson seconded. MOTION ADOPTED.

ARTICLE 3: Chair recognized Selectman Dennis Fenton who highly recommended passage of the new contract. Fenton explained that there is only one year left on the old contract then the town must renegotiate. This new contract is for four years. Stephanie Henderson made the motion to accept the contract. Howard Wilson seconded. MOTION ADOPTED.

ARTICLE 4: James Goody made a motion *not* to contribute to the association. Dawn Chamberlain seconded. MOTION ADOPTED.

ARTICLE 5: James Goody made a motion *not* to join the commission. Howard Wilson seconded. MOTION ADOPTED.

ARTICLE 6: Stephanie Henderson made a motion to adopt the article as stated. Dale McLeod seconded. MOTION ADOPTED.

ARTICLE 7: Paul Nagy made a motion *not* to raise the appropriation. Dawn Chamberlin seconded. MOTION ADOPTED.

ARTICLE 8: Selectmen Fenton explained this article a formality to cover the town if money does become available. Edward Becker made a motion to adopt as stated. Paul Nagy seconded. MOTION ADOPTED.

ARTICLE 9: Motion made to adopt as read. Dawn Chamberlin seconded. MOTION ADOPTED.

ARTICLE 10: Selectman Fenton explained the request was because Federal funds have been cut. The selectmen feel there are two local day-care centers in town and the people of Andover would not benefit from the contribution to an out-of-town center.

Stephanie Henderson made a motion *not* to contribute. Clarabel Kidder seconded. MOTION ADOPTED.

ARTICLE 11: "Not Recommended" figure in budget changed to read $11,806.55. Robert Ward made a motion that the budget be voted on "section by section." Edward Becker seconded. MOTION ADOPTED BY SHOW OF HANDS: YES 38 NO 35.

General Government section $50,595.00, ADOPTED.
Public Safety section $9,300.00, ADOPTED.
Highways and Streets section $101,144.65, ADOPTED.
Sanitation section $20,891.00, ADOPTED.
Health section $4,145.65, ADOPTED.
Welfare section $17,925.00, ADOPTED.
Debt Service section $21,800.00, ADOPTED.
Operating transfers out $1,000.00, ADOPTED.
Miscellaneous section $10,839.00, ADOPTED.

Confirmed approval of total budget as unchanged from that recommended by the Budget Committee $237,640.30, MOTION ADOPTED.

ARTICLE 12: Explained as a housekeeping item, must allocate in order to receive the monies. John Mansell made a motion to adopt. Howard Wilson seconded. MOTION ADOPTED.

ARTICLE 13: Robert Ward made a motion to adopt the sum as approved by the vote of the entire budget. Motion seconded. MOTION ADOPTED.

ARTICLE 14: Harold Kidder made a motion to adopt as read. Michael Ottati seconded. MOTION ADOPTED.

ARTICLE 15: In an unpresidented move Moderator Bardsley removed himself from the chair to make an impassioned plea for the adoption of this article. After much emotional discussion and several attempts to use parliamentary procedures to avoid voting on the issue, Tom Eslick "Called the question." Dale McLeod seconded. 2/3 vote required, MOTION ADOPTED. The final vote on the original motion to adopt was by a show of hands. MOTION ADOPTED YES 75 NO 22.

ARTICLE 16: A discussion of the Bog Bridge collapse and what should and could be done to correct the situation.

1. On a motion made by Stephanie Henderson and seconded by Robert Ward the meeting voted to have the Selectmen appoint a committee to investigate and recommend, to a special town meeting if necessary, any funds needed.
2. Robert Ward made a motion, seconded by John Mansell that the Selectmen obtain an engineering study of Bog Bridge, such study not to exceed $1,000 if the study is deemed necessary. The motion was adopted.

3. Pauline Mansell made a motion to amend the budget by $1,000. John Mansell seconded. Motion adopted.

Sentiment vote on use of Bog Bridge:

YES – Leave for pedestrian traffic.
NO – Should be abandoned/demolished.
YES – Should be repaired.
YES – Repair to original condition.

This is a true attestation of the facts and figures to the best of my knowledge and ability.

DONNA C. DUCLOS,
Town Clerk

ANDOVER RESCUE SQUAD

Primary emergency telephone 735-5656

Backup by New London dispatch 526-2626

Andover Rescue responded to 96 calls in 1982. Fifteen responses were to highway related incidents involving 22 patients. Sixty-one patients were transported from homes to hospitals. Two emergency transfers were made from one hospital to another and four non-emergency transfers were made. Receiving facilities included the following hospitals: New London (64 patients), Franklin (23), Mary Hitchcock (3), Concord (3), and VA White River (1). Squad members aided more than 60 people at the Fourth of July incident. Our ambulance and the Twin Rivers ambulance transported four patients to area hospitals.

CPR instructors certified 117 people in seven courses taught for Proctor Academy students, the eighth grade elementary school students, townspeople, and squad members. These courses are offered free to townspeople and will continue to be offered as long as people want to take them.

Townspeople and friends have been generous in their financial support of the Rescue Squad. We received $3,955 in general donations and $1,368 in memorial contributions honoring the following people: George Adams, Lester Connors, John Ellsworth, Ruth Emerson, Ella Emken, Myrtie Haley, David Heden, Perley Henderson, Virginia Hutchinson, Wallace Kondratowicz, Helen Lorden, Mary Lowell, Almon MacDonald, Donald McDonald, Alice Poirier, Emily Sanborn, Robert Sargent, Murray Smith, Regina Spellman, and Ethelyn Thomas.

Expenditures made during 1982 are as follows:

Ambulance: gas, maintenance	$ 949.38
Insurance	1,382.00
Equipment: purchase, maintenance, oxygen	1,025.02
Telephone	526.23
Postage, stationery, xeroxing	267.94
Fire house: equipment and storage room	1,077.09
Training: courses, recertification	106.10
CPR: books, testing materials	226.25
	$5,560.01

JOHN COTTON, President
JANICE BRENNAN, Secretary
TINA COTTON, Treasurer

FOURTH OF JULY COMMITTEE TREASURER'S REPORT

INCOME		
Midway Collections	$1,617.50	
Programs	204.32	
Face Decorating	55.50	
Flea Market	165.00	
Fireworks Committee	140.00	
Dance	156.84	
Ads	1,006.00	
Andover Horse Center	10.00	
Blackwater Grange	34.00	
Andover Service Club	69.44	
Rumford DeMolay	32.00	
Cotton Candy – Andover Cong. Church	75.12	
Catholic Church	8.22	
East Andover Fire Truck	180.31	
Pre-School	41.00	
Creative Arts	30.00	
Concord DeMolay	14.75	
Andover Cong. Church	188.46	
Andover Snowmobile Club	204.80	
Andover Fire Truck	312.63	
Andover Sr. Boys' Baseball League	205.80	
Bartlett Jr. Grange	22.60	
Andover Lions Club	162.80	
Andover P.T.O. – 1981	32.18	
Concord DeMolay – 1981	12.00	
Total Income		$4,998.51
EXPENSES		
Fireworks	$2,269.00	
Bands	760.00	
Prize Money	607.00	
Programs	265.00	
Clean Up	168.62	
Insurance	100.00	
Tags	101.69	
Advertising	95.15	
Citizen of Year Award	22.04	
Portable Toilets	180.00	
Punch & Judy Show	90.00	
Square Dance	111.20	
Soda for Children	37.94	
Photography	50.57	
Field Games	4.72	
Miscellaneous	19.25	
Total Expenses		$4,882.18
Net Profit 1982		$164.93
Balance Checking	$ 64.93	
Balance Savings	3,295.35	
Balance on Hand, December 31, 1982		$3,350.28

NEW HAMPSHIRE HUMANE SOCIETY

January 5, 1983

The 1982 totals of the number of animals from the Town of Andover brought to the N. H. Humane Society shelter are as follows:

By your Animal Control Officer:	
Dogs and Puppies	31
Cats and Kittens	0
Total	31
From Andover Residents:	
Dogs and Puppies	21
Cats and Kittens	10
Total	31
Total Number of Dogs, Pups, Cat, Kittens from the Town	62

Your Society's shelter has been inspected and licensed by the State and fulfills your licensed dog pound requirements. It also complies with RSA 442:A, the Rabies Control Act for holding stray dogs.

Every town has stray and animal problems. We encourage the Town of Andover, especially the animal control officer, to use our services more in 1983.

FRITZ T. SABBOW
Executive Director

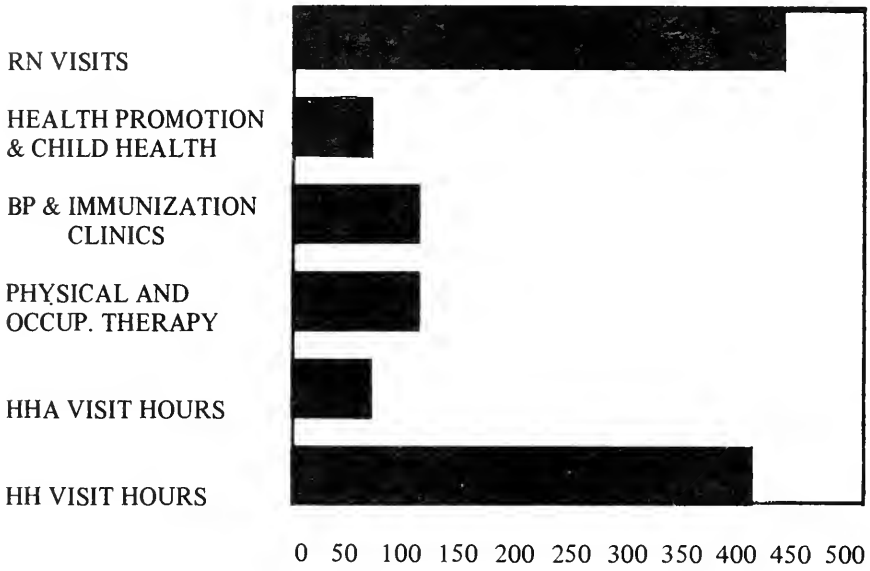
"HEALTH BEGINS AT HOME"

KEARSARGE VISITING NURSE ASSOCIATION

Annual Report of Services

The Kearsarge Visiting Nurse Association continues to provide personalized health care to the residents of your community. We serve people of all ages and all walks of life. Our professional staff works with physician and family to provide comprehensive health services at home. We are also able to offer many free health programs without an increase in your town appropriations for the fourth year in a row. Your continued support and confidence in our organization allows us to grow and serve the health needs of your community.

Visits to your town are reflected in the following graph.



If you know of someone who needs help, please call us at 526-4077. We will give a free evaluation visit with followup and referral as needed.

Robin Gallup, RN
Co-Director

Tanya Wilkie, RN
Co-Director

Representatives from your town on the Kearsarge VNA Board of Directors are:

Mrs. Caryl Detwiler
Mrs. Margaret Leber
Mrs. Rosalie Ovenden

ANDOVER SCHOOL DISTRICT
SCHOOL WARRANT

The State of New Hampshire

To the inhabitants of the School District in the Town of Andover qualified to vote in district affairs:

You are hereby notified to meet at the Andover School Auditorium in said district on the 1st day of March 1983 at 7:30 o'clock in the afternoon to act upon the following subjects:

ARTICLE I. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

ARTICLE II. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of School District officers and agents, and for the payment of statutory obligations of the District.

ARTICLE III. To conduct any other business that may legally come before said meeting.

Given under our hands at said Andover the 1st day of February 1983.

DAVID FOWLER
JUDITH BOYD EVANS
Andover School Board

A true copy of Warrant – Attest:

DAVID FOWLER
JUDITH BOYD EVANS
Andover School Board

ANDOVER SCHOOL DISTRICT
SCHOOL WARRANT

The State of New Hampshire

To the inhabitants of the School District in the Town of Andover qualified to vote in district affairs.

You are hereby notified to meet at the Andover School Auditorium in said district on the 8th day of March 1983, at 1:00 o'clock in the afternoon to act upon the following subjects:

ARTICLE I. To choose by non-partisan ballot the following school district officers, with the polls open at 1:00 o'clock in the afternoon and remain open continually until 9:00 o'clock in the afternoon.

A. Moderator for the ensuing year.

B. Clerk for the ensuing year.

C. Treasurer for the ensuing year.

D. School Board Member for the ensuing year.

E. School Board Member for the ensuing three years.

Given under our hands at said Andover on the 1st day of February 1982.

DAVID FOWLER
JUDITH BOYD EVANS
Andover School Board

A true copy of Warrant – Attest:

DAVID FOWLER
JUDITH BOYD EVANS
Andover School Board

ANDOVER SCHOOL DISTRICT PROPOSED BUDGET 1983-1984

Function		PURPOSE OF APPROPRIATION	Approved Budget 1982-83	School Board's Budget 1983-84	Recom. by Budget Com. 1983-84	Not Recom. by Budget Com. 1983-84
1000		INSTRUCTION				
1100		Regular Programs	$309,829.00	$353,679.00	$349,540.00	$4,139.00
1200		Special Programs	31,610.00	34.621.00	34.621.00	
1400		Other Instructional Programs	3,189.00	3,212.00	4,500.00	
2000		SUPPORT SERVICES				
2130		Health	3,761.00	4,066.00	3,978.00	88.00
2220		Educational Media	8,243.00	9,198.00	9,047.00	151.00
2310	870	Contingency	500.00	500.00	500.00	
2310		All Other Objects	3,035.00	4,023.00	3,715.00	308.00
2320	351	S.A.U. Management Serv.	21,143.00	20.613.00	20.613.00	
2400		School Administration Services	25,917.00	28,296.00	27,969.00	327.00
2540		Operation & Maint. of Plant	51,983.00	52,789.00	52,860.00	
2550		Pupil Transportation	50,510.00	54,992.00	54,992.00	

5000		OTHER OUTLAYS				
5100	830	Principal	9,167.00	9,167.00	9,167.00	
5100	840	Interest	1,787.00	894.00	894.00	
5240		To Food Service Fund	27,500.00	27,644.00	27,644.00	
TOTAL APPROPRIATION			$548,174.00	$603,694.00	600,040.00	$5,013.00

REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		ESTIMATED REVENUES Revised Revenues 1982-83	School Board's Budget 1983-84	Budget Com. Budget 1983-84
770	Unreserved Fund Balance	$38,643.00	$12,000.00	$12,000.00
3120	Sweepstakes	5,533.00	5,000.00	5,000.00
3240	Handicapped Aid	7,253.00	7,000.00	7,000.00
4460	Child Nutrition Program	13,500.00	10,000.00	10,000.00
	Other – School Lunch	13,500.00	17,000.00	17,000.00
TOTAL SCHOOL REVENUES & CREDITS		$ 79,429.00	$ 51,000.00	$ 51,000.00
DISTRICT ASSESSMENT		468,745.00	552,694.00	549,040.00
TOTAL REVENUES & DISTRICT ASSESSMENT		$548,174.00	$603,694.00	$600,040.00

ANDOVER SCHOOL DISTRICT
REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Andover:

The Andover Elementary School opened this year with a new school principal, Edward Radigan. Principal Radigan comes to Andover after being Teaching Principal of Hill Elementary School for the past four years. In addition to his four years at Hill, Mr. Radigan taught sixth grade for seven years in Wynantskill, New York.

Other Staff new to Andover Elementary School include:

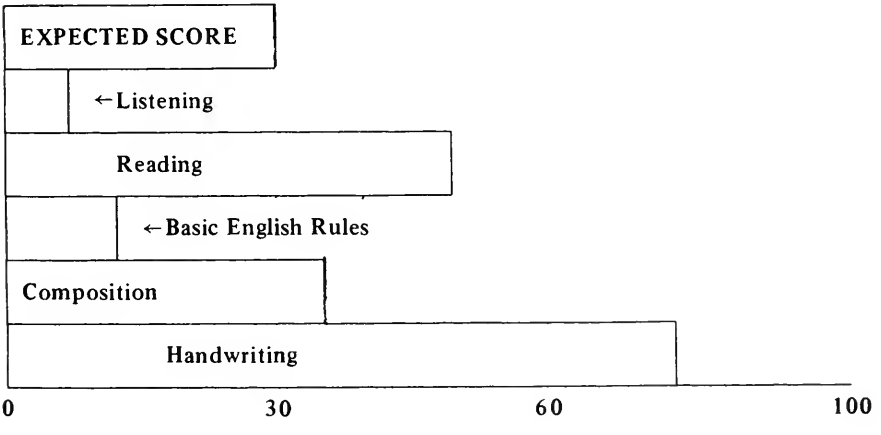
Mrs. M. Elizabeth Bacon	Grade 3
Mr. Roger Covey	Math – Grades 6-8
Mr. Christopher Morse	Art
Miss Bonnie Blaisdell	Learning Disabilities
Mrs. Beth Bickford	Title I

Last year's report described the Accountability Plan developed over the past three years to test our student's performance on tests of basic skills. The skills tested by the Accountability Tests include: Language Arts, Mathematics, United States History and Government, and N. H. History and Government.

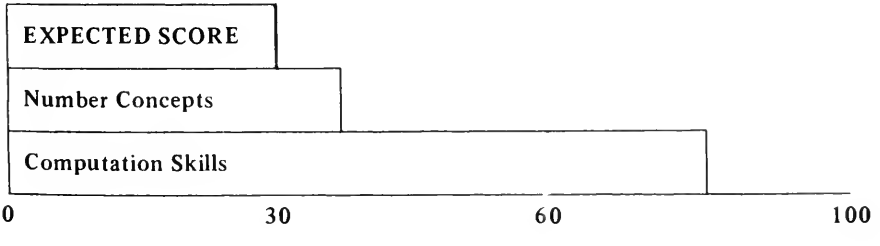
Last fall students in grade five were given these tests. The results were as follows:

Grade 5

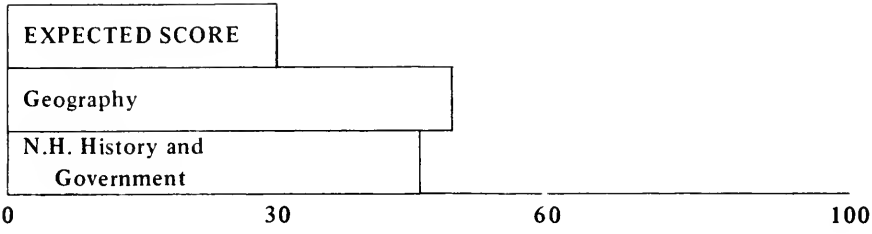
Language Arts



Mathematics



Social Studies



After reviewing the results of the Accountability Tests, the School Board set the following Goals and Objectives for the 1982-83 school year.

I. Develop Skills in Reading, Writing, Speaking and Listening.
   A. Improve student skills in recalling facts and details presented orally.
   B. Develop the ability to express ideas and feelings appropriately in oral and written form(s) by improving student skills in:
      1. Understanding and using spelling rules
      2. Understanding and using the rules of capitalization
      3. Understanding and using word usage rules
   C. Develop reading skills for use in recreational reading as well as for the acquisition of knowledge by improving student skills in recognizing and understanding implied facts and relationships in a given selection.
   D. Develop legible handwriting while retaining individual style by having students demonstrate correct slant in the formation of letters.

II. Develop Competencies in Utilizing Mathematics in Everyday Living.
   A. Develop a competency in the basic use of numbers and number systems by improving student skills as follows:
      1. Solving everyday problems using addition and subtraction of whole numbers.
      2. Solving problems using multiplication and division of whole numbers.
      3. Using fractional numbers and identifying fractional parts whose denominators are 2, 3, 4, 5, 6 and 10.
      4. Understanding the concept of place value in our number system and to use it in rounding off and estimation.
      5. Solving appropriate addition, subtraction, multiplication and division problems involving money notation.
   B. Develop computational skills in finding the product of two factors no larger than 99 x 999.

III. Develop Competencies in the Use of Social Studies
   A. Develop student skills in map reading
      1. In recognizing and interpreting map symbols.
      2. In using a road map to make inferences from information shown.
   B. Develop student understanding of New Hampshire Geography, History and Government.
      1. In the understanding and knowledge of New Hampshire Historical events and the individuals involved in them.
      2. In understanding the organization and operation of New Hampshire state government.

C. Develop student skills in understanding the forms, functions and processes at all levels of government
   1. In reaching conclusions concerning constitutional issues
   2. In answering factual questions concerning the historical development of American Government

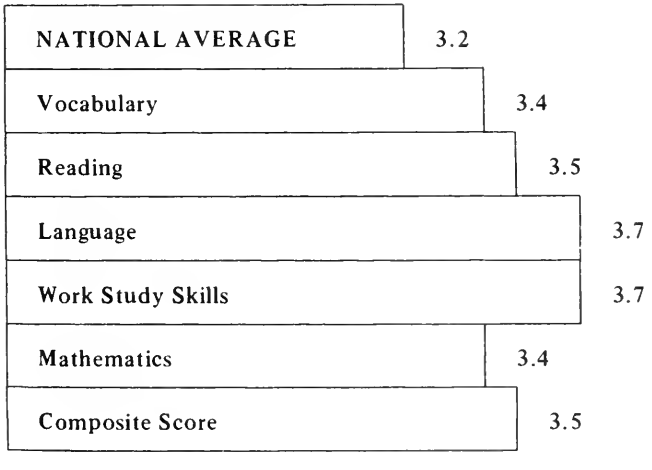
D. Develop an understanding of the historical development of people and their cultures
   1. In using problem solving techniques on societal problems
   2. In the ability to draw inferences and make generalizations from evidence

Areas which need to be improved are being reviewed by the staff to determine why these scores were so low and how they could be improved. Recommendations for improvement of the three areas might include (1) increasing the amount of time allocated to teach a particular skill, (2) the need to develop materials or units to supplement textbook information (3) recommendation for updating a particular textbook and (4) need to increase emphasis on a particular skill for formalizing learning that is currently being presented in an informal way.

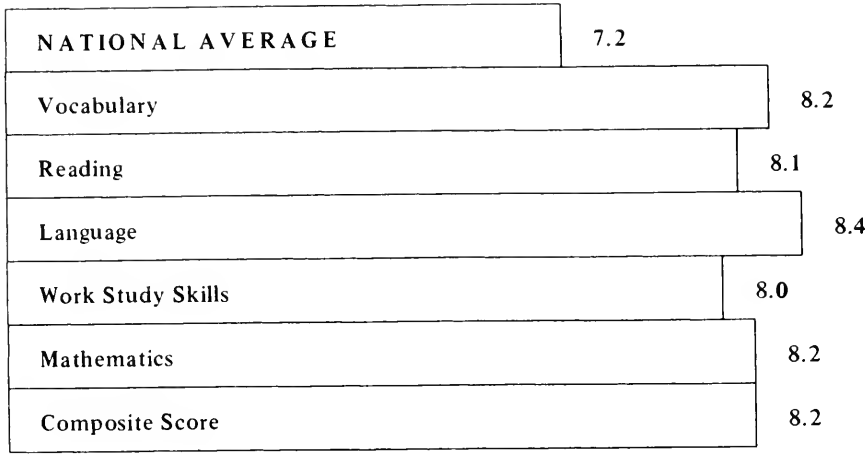
Since this was the first administration of the test, the results will form a baseline against which subsequent testing will be compared. The Accountability process is intended to improve student performance in these basic skill areas.

In addition to the Accountability Tests, an achievement and intelligence testing program is carried on in grades 3 and 7 annually. These tests measure the achievement level of each student in each discipline tested with relation to age and ability. The program also compares the achievement of the students in our school with national norms. Scores of last year's test are as follows:

Grade 3–Iowa Test of Basic Skills

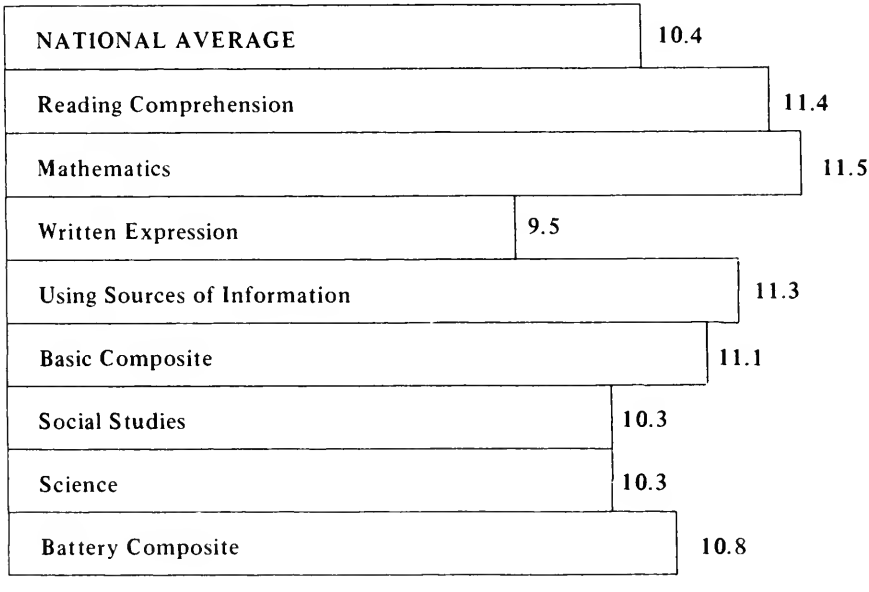


Grade 7–Iowa Test of Basic Skills



Andover students consistently score at or above the national average at both grades 3 and 7. At grade 10, our students are tested along with the other students of Merrimack Valley High School with a high school achievement battery. The scores of our Andover students in grade 10 are as follows:

Grade 10–Tests of Achievement and Proficiency



The results of these tests show Andover students in Grade 10 at or above the national average in all areas except Written Expression, Science and Social Studies. Only Written Expression is significantly low. This area is one which our teachers in Andover are examining as a result of the Accountability test results. Work will be done to strengthen our students' skills in this area both here in Andover and at Merrimack Valley High School.

Eighty-two Andover students are attending Merrimack Valley High School in grades 9-12 this year. As indicated by the tenth grade achievement test results, Andover students continue to do well academically at Merrimack Valley High School. Reports at the fall joint meeting of the Andover and Merrimack Valley School Boards indicated that Andover students are performing well both academically and in school activities. Many Andover students are participating in Merrimack Valley sports programs. They are also actively involved in activities of their class and school clubs.

The elementary school program is under annual review and strengthening as pointed out in the Accountability and Achievement testing reports above. Currently, the staff is involved in studying a new reading system for our school and has representatives on School Administrative Unit No. 46 Curriculum Committees involving the language Arts Continuum, Gifted and Talented Programs and Report Card review. Recently completed studies have produced a revised Mathematics Skills Continuum and a Science Guide. The computers which we received last year have been improved through the purchase of additional equipment including a disk drive and printer. These were purchased with a federally funded grant to the District. The new equipment will provide additional instructional use of the computers particularly in mathematics and in programs for our gifted and talented students. Mrs. Clark has received instruction in a nationally noted computer program known as Computeronics and will be providing this training to several groups of students during the year. After receiving the training, students are able to develop and print programs. An anonymous donation from the community allowed us to purchase the original computer equipment. Many thanks to Mrs. Betty Bardsley who worked with Mrs. Clark to establish this program.

Andover Elementary School is extremely fortunate to have such an active and successful volunteer program. Currently sixteen people volunteer over twenty-three hours a week at our school. Their activities range from preparing materials for the teachers to working with individuals and small groups of students. Volunteers work under the direction of the teacher and are coordinated by Mrs. Alice Perry. Mrs. Perry is doing an outstanding job of contacting volunteers, meeting with teachers, scheduling the volunteers and keeping an accurate record of the number of hours provided by the volunteers. Volunteers perform an outstanding service to the school at no cost to the community. Anyone with time to give and an interest in becoming a volunteer should contact Mrs. Perry at Andover Elementary School.

The "Hogback" is a tract of land approximately 12.3 acres large in East Andover on Route 11. This land became available from the federal government in June of 1975. Since that time Andover Elementary School students have made annual visits to the property. Nature trails have been established and blue bird houses constructed and placed on the property. More recently, an "archeological dig" was carried out by the social studies classes. Andover students have also participated in periodic clean-up trips to the "Hogback." The land at the "Hogback" was purchased by the federal government in 1939. Clay excavated from the site was used in construction of the Franklin Falls Dam. The pond and the eroded clay bank were the results of this activity. If the Andover School District continues to sue this land for the next twelve years, the federal government will deed the land to the school district. Annual reports on the use of the property are sent to the federal government office in Boston. The last report in April of 1982 received a letter of commendation from the government

for the use the school was making of the property.

The Andover School District is certainly fortunate to have such an outstanding food service program. Director Lana Nelson and her staff of Charlotte Clark and Reba Powers provide 180 days of school lunches which are both nutritious and delicious. It is always a rewarding experience to be at the school during lunch time. That extra effort which the food service staff puts into their program deserved a "Thank You" for the outstanding program they provide the children of Andover.

The energy conservation measures for which the School district voters gave their approval at the 1981 Annual Meeting were completed by early winter of the 1981-82 school year. Since the date of completion of these measures, we have seen dramatic improvement in our energy use. In the 1981-82 school year, electricity usage was down over 12% for the entire year. Through November of the current fiscal year (1982-83) the electricity use is down over 30% as compared to the average of the previous seven years usage.

We have not been able to compute heat (oil) savings as of this date (12/28/82) as we have not been through an entire heating year with the energy measures in place. Early indications, however, are that substantial savings will be realized. An early indicator is the fact that we have not had a oil delivery in over nine months!

It would seem, at this time, that the energy measures are going to pay for themselves in short order.

My sincere appreciation to the members of the School Board and to the staff for their assistance and cooperation, and also to the students and citizens who have contributed to the operation of the Andover School District.

WILLIAM B. BASTON
Superintendent of Schools

ANDOVER SCHOOL DISTRICT
REPORT OF SCHOOL DISTRICT TREASURER

Cash on Hand July 1, 1981		$10,129.16
Received from Selectmen	$470,984.00	
Revenue from State Sources	9,392.07	
Received from Tuitions	600.00	
Received from all Other Sources	36,534.98	
TOTAL RECEIPTS		$517,511.05
Total Amount Available for Fiscal Year		$527,640.21
Less School Board Orders Paid		484,561.96
BALANCE ON HAND JUNE 30, 1982		$ 43,078.25

SUMMARY OF SALARIES OF SUPERINTENDENT AND ASSISTANT SUPERINTENDENTS
School Administrative Unit No. 46

	Local Share Supt's. Salary	Local Share Asst. Supt's. Salary	Local Share Asst. Supt's Salary	TOTAL
Andover	$ 3,435.00	$ 2,894.56	$ 2,656.40	$ 8,985.96
Merrimack Valley	22,001.25	18,539.72	17,014.30	57,555.27
Shaker Regional	12,063.75	10,165.72	9,329.30	31,558.77
TOTALS	$37,500.00	$31,600.00	$29,000.00	$98,100.00

The salary figures above refer to the local share as determined by the joint School Administrative Unit Board.

ANDOVER SCHOOL BOARD REPORT

This new school year began with a new Principal—Edward Radigan. His past experience, educational philosophy and leadership have made a recognizable, positive impact on the quality of the educational experience for students and faculty at the Andover Elementary School.

The Superintendent of School's report gives a very good accounting of the school's curriculum and the results of our students' performance on tests of basic skills. The report also tells of the School Board's goal setting for 1982-83. A school's accountability in making sure our students are receiving the tools necessary to carry them forward is obviously most important. The testing procedures gives the opportunity to measure the effectiveness of our school. Computers continue to be a part of the offerings. Many students have taken their newly learned skills and put them to good use at the Proctor Computer Center.

Measurement of a curriculum's success is one display of a school's health. Extra-curricular activities, P.T.O. involvement, volunteer help and special programs all make their impact on the quality of the educational experience the students will have at the elementary school.

Extra-curricular activities are a very strong part of school life. Soccer, basketball and cheerleading in particular offer students solid activities. This winter the ski program was given a great boost through the efforts of Gretchen Goody who raised over $800 with the ski raffle.

The Volunteer Program, under the leadership of Alice Perry, continues to make a positive impact on the school. Sixteen volunteers presently help with individual instruction in the classroom and in all areas of school life.

The P.T.O. also has made its impact. Particularly, the upgrading of the playground has been most beneficial. Marge Whedon has been a guiding force in this effort. In the areas of special help, Bonnie Blaisdell spends two days a week working with seventeen learning disabled students.

All these activities speak well for the well-rounded education available for all students at our school.

Good reports have also come from the Merrimack Valley Regional High School regarding Andover students. Our students there are contributing academically and athletically.

The Andover School Board wishes to thank the teachers and all who made our school a good place to learn and grow.

As a final note of interest, 1984 will see the 50th Anniversary of the construction of the school building.

DAVID FOWLER, Chairman
JUDITH BOYD EVANS
Andover School Board

ANDOVER SCHOOL DISTRICT
SCHOOL DIRECTORY

SCHOOL BOARD

David Fowler, Chairman	Term expires March 1983
William H. Upson (Resigned)	Term expires March 1984
Judith Boyd Evans	Term expires March 1985

SUPERINTENDENT OF SCHOOLS

William B. Baston

ASSISTANT SUPERINTENDENTS OF SCHOOLS

Edward B. Briggs — Redmond C. Carroll

SPECIAL NEEDS COORDINATOR

Richard M. Carlson

Office at 105 Center Street, Penacook, New Hampshire 03303. Office is open on all school days from 8:00 a.m. to 5:00 p.m. Appointments for conferences can be made through the Superintendent's office, Telephone 753-6561.

TEACHERS

Edward Radigan, Principal

Susanne P. Whitbeck	Grade 8
Roger Covey	Grade 7
John G. Dustin	Grade 7
Patricia Houle	Grade 6
Kim R. Fish	Grade 6
Kevin L. Johnson	Grade 5
Catherine Jones	Grade 4
M. Elizabeth Bacon	Grade 3
Gretchen H. Colburn	Grade 2
Judith Rayno	Grade 1
Beth Bickford	Reading
Christopher Morse	Art
Kendra West	Music
Ann W. Clark	Library Aide
Judy Evans	Teacher Aide
Carol Brewster	Secretary

SCHOOL NURSE

Margaret Fenton, R.N.

CUSTODIAN

Roger Pellerin

FOOD SERVICES

Lana Nelson, Director

ANDOVER SCHOOL DISTRICT
ATTENDANCE TABLE

For the School Year Ending June 30, 1982
Grades 1-8

Length of School in Weeks	36
Total Enrollment	218
Girls	112
Boys	106
Average Daily Attendance	195.5
Average Daily Absence	11.0
Average Daily Membership	206.5
Percent of Attendance	94.6
Number of pupils not absent or tardy	9

ROLL OF PERFECT ATTENDANCE

Pupils not absent, tardy or dismissed
for the school year ending June 30, 1982

Jennifer Foster	Grade 2
Wilkey Godwin	Grade 2
Daniel McCabe	Grade 4
Rachel Twombly	Grade 4
Valerie Poole	Grade 5
Patric Whitcomb	Grade 6
Elita Barton	Grade 7
Matthew Keyser	Grade 7
Jon Whitcomb	Grade 8

ANDOVER SCHOOL DISTRICT
ENROLLMENT DECEMBER 16, 1982

Grade 1	22
Grade 2	14
Grade 3	19
Grade 4	26
Grade 5	29
Grade 6	39
Grade 7	33
Grade 8	28
TOTAL	210

ANDOVER SCHOOL DISTRICT GRADUATES – 1982

Anna Barton	Patrick Frost	Lori Newcomb
Deborah Bellefeuille	Lisa Giampaolo	Rebecca Nye
Marcy Bryant	Brette Godwin	Cathy Shark
Jeannette Davis	Tegan Godwin	John Thompson
Nannette Davis	Bruce Goldthwaite	Tina Tripp
David Dukette	Jill Graves	Tina Walker
Michael Edwards	Joanna Kiejza	Jane Weinert
Karen Evans	Roger Laro	Jon Whitcomb

SCHOOL AUDIT

KILLION, PLODZIK & SANDERSON
ACCOUNTANTS AND AUDITORS
171 NORTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301

JOHN J. KILLION, JR., C.P.A.
STEPHEN D. PLODZIK, P.A.
ROBERT E. SANDERSON, P.A.

TELEPHONES
603-224-5971
603-225-6996

To the Members of the School Board
Andover School District
Andover, New Hampshire

We have examined the combined financial statements and the individual fund and account group financial statements of the Andover School District as of and for the fiscal year ended June 30, 1982, as listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements and the individual fund and account group financial statements referred to above present fairly the financial position of the Andover School District at June 30, 1982, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the individual fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Andover School District. The information has been subjected to the auditing procedures applied in the examination of the combined, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

KILLION, PLODZIK & SANDERSON

October 4, 1982

SCHEDULE I – ANDOVER SCHOOL DISTRICT
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended June 30, 1982

REVENUES	Estimated	Actual	Over (Under) Budget
School District Assessment			
Current Appropriation	$470,984	$470,984	$
Tuition		1,600	1,600
Other Local Revenue			
Earnings on Investments		1,472	1,472
Miscellaneous		462	462
Total Other Local Revenue		1,934	1,934
Other Financing Sources			
Proceeds of Notes	18,333	18,333	
State Sources			
Sweepstakes	5,309	5,309	
Building Aid	837	837	
Vocational School Aid			
Handicapped Aid		4,083	4,083
Total State Sources	6,146	10,229	4,083
Total Revenues	$495,463	$503,080	$7,617
Unreserved Fund Balance Used			
To Reduce District Assessment	10,117		
Total Revenues and Use of Fund Balance	$505,580		

SCHEDULE 2 – ANDOVER SCHOOL DISTRICT
General Fund
Statement of Appropriations and Expenditures
For The Fiscal Year Ended June 30, 1982

	Appropriations 1981-82	Expenditures Net of Refunds	(Over) Under Budget
Instruction			
Regular Education	$287,362	$264,235	$23,127
Special Education	22,567	18,944	3,623
Other Instruction	2,845	2,607	238
Total Instruction	312,774	285,786	26,988
Supporting Services			
Pupils			
Health	3,715	3,479	236
Instructional			
Educational Media	7,093	7,188	(95)
General Administration			
School Board	9,823	3,450	6,373
Office of the Superintendent	18,105	18,105	
School Administration	24,074	23,846	228
Business			
Operation and Maintenance of Plant	45,659	45,756	(97)
Pupil Transportation	49,668	49,772	(104)
Total Supporting Services	158,137	151,596	6,541
Facilities Acquisition and Construction	33,900	35,404	(1,504)
Fund Transfers			
Food Service	769	769	
Total Appropriations	$505,580	$473,555	$32,025

SCHEDULE 4 – ANDOVER SCHOOL DISTRICT
Food Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended June 30, 1982

Revenues		
Lunch and Milk Sales	$16,711	
Federal/State Reimbursements	9,599	
Interest Income	348	
Other	366	
Other Financing Sources		
Interfund Transfers	769	
Total Revenues and Other Sources		$27,793
Expenditures		
Food	$12,602	
Labor and Benefits	12,640	
Repairs and Maintenance	74	
Equipment	307	
Other	181	
Total Expenditures		25,804
Excess of Revenues and Other Sources Over Expenditures		$ 1,989
Fund Balance – July 1, 1981		6,245
Fund Balance – June 30, 1982		$ 8,234

SCHEDULE 5 – ANDOVER SCHOOL DISTRICT
Student Activity Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended June 30, 1982

ACTIVITY	Fund Balance (Overdraft) July 1, 1981	Revenues and Transfers	Expenditures and Transfers	Fund Balance (Overdraft) June 30, 1982
Creative Arts	$ 2	$ 75	$ 50	$ 27
Athletics	(14)		5	(19)
Table Fund	72	40	48	64
Playground	668		88	580
Ski Program	1,609	1,052	1,409	1,252
Library	426	573	872	127
Class of				
1985	48		48	
1986	267	878	1,100	45
1987		218		218
Interest	167	229	337	59
Miscellaneous	206	1,870	1,921	155
RIF Program	41	415	243	213
Cardiovascular Health	750		750	
Totals	$4,242	$5,350	$6,871	$2,721

BIRTHS REGISTERED IN THE TOWN OF ANDOVER, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Child's Name	Name of Father	Name of Mother	Place of Birth
Jan. 18	Meadow Dawn Hartwell	Bradford Neil Hartwell	Donna Lynn Baker	Concord, NH
Jan. 26	Michael Stevens Twamley	Michael Scot Twamley	Gladys Jean Stevens	Concord, NH
Jan. 29	Justin James Adams	Ricky Carlton Adams	Theda Gay Waldo	New London, NH
April 19	Dawn Starr Simcock	David Charles Simcock	Starr Susan Lena Posocco	Franklin, NH
April 22	Katharine Martha Colburn	Kenneth Albert Colburn	Gretchen Lynn Hildebrand	Laconia, NH
April 5	Christopher Patrick Rice	Thomas Patrick Rice	Pamela Lee Gunn	Hanover, NH
April 5	Molly Irene Rice	Thomas Patrick Rice	Pamela Lee Gunn	Hanover, NH
May 9	Andrew Duncan Will	Charles Bradley Will	Sarah Elizabeth Ousley	Concord, NH
May 13	Brian Adrien Lord	David Allan Lord	Melanie Bess Miller	Franklin, NH
May 16	Margaret Ester Currier	Harold F. Currier	Barbara G. Watson	New London, NH
May 23	Nathan Chester Kendrick	Theodore C. Kendrick	Donna Ellen Rubner	New London, NH
May 23	Scott Leland Kidder	Roger William Kidder	Kathleen Anne Miller	Concord, NH
May 28	Timothy Bryant Adams, Jr.	Timothy Bryant Adams	Cathy Jean Ross	New London, NH
July 24	Angela Leona Chase	Wayne A. Chase	Roxanne M. Braley	New London, NH
July 30	Eleanor Douglas Parker	Richard L. Parker	Laura H. Smith	Concord, NH
July 31	Henry Joseph Aube	Peter C. Aube	Barbara J. Dillon	New London, NH
Oct. 19	Gregory Thomas Gagne	Robert J. Gagne	Lisa Anne Scarry	Concord, NH
Oct. 11	Nicholas James Meier	Kurt James Meier	Lisa Renne Truchon	New London, NH
Oct. 24	Travis Pray Jennison	Craig R. Jennison	Pamela Jean Johnson	Hanover, NH
Oct. 24	Ryan Kendall Johnson	Craig R. Jennison	Pamela Jean Johnson	Hanover, NH
Oct. 29	Alecandra Lynne Grubb	Joseph Rush Grubb III	Sandra Lynne Swanson	New London, NH
Nov. 3	Cory Devlin Mortz	Calvin Mortz	Patricia Readey	Concord, NH
Nov. 8	David Crawford Hines	Terry Lee Hines	Patti Lorraine Homer	New London, NH

MARRIAGES REGISTERED IN THE TOWN OF ANDOVER, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Groom	Residence	Bride	Residence
Jan. 2	Martin W. Dustin	Andover, NH	Diane E. North	Andover, NH
Feb. 20	Ian David Finnie	Andover, NH	Susan Janet Drouin	Laconia, NH
Feb. 20	David A. Lord	Concord, NH	Melanie B. Miller	Andover, NH
Mar. 6	John A. Posocco	Andover, NH	Carol A. Barles	Andover, NH
Mar. 27	James Michael Casey	Andover, NH	Michelle Louise Chagnon	Nashua, NH
April 17	Richard J. Gross	Andover, NH	Stephanie H. Rollins	Danbury, NH
May 15	Charles Hollis	Federal Way, Washington	Valerie Barton	East Andover, NH
May 20	Dennis J. Scheffer	Andover, NH	Kandy Cloutier	Andover, NH
May 29	Richard L. Watson	Potter Place, NH	Kathryn G. Booth	
May 26	Arthur P. Bartholomew	Blauvelt, NY	Jeanne E. Hichborn	Long Beach, NY
June 26	John E. Williams, Jr.	Potter Place	Marcia A. Hall	Andover, NH
July 7	James P. Meachen	Andover, NH	Cheryl French	Concord, NH
July 17	Neil Shepard	Andover, NH	Mary Spagnol	Andover, NH
July 17	David Richard Popp	Trumbull, CT	Catherine Louise Williams	Potter Place, NH
July 24	David Lee Hoyt	Wilmot, NH	Jacqueline A. Cloutier	Andover, NH
July 10	Paul E. Kimball	Franklin, NH	Beverly G. LaBraney	Andover, NH
Oct. 9	Joseph Cloutier, Jr.	Andover, NH	Sarah Lee Locke	Andover, NH
Oct. 9	Wayne Libby	East Andover, NH	Kathy Wilder	Portsmouth, NH
Oct. 9	William Bastille	Andover, NH	M(ary) Sheila Mulligan	Andover, NH
Nov. 20	Horace L. Roberts	Warner, NH	Rita F. Poirier	Andover, NH
Dec. 18	Jack H. Keyser	E. Andover, NH	Eiko Takimoto	Isogoku, Yokohama Japan

DEATHS REGISTERED IN THE TOWN OF ANDOVER, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Name	Place of Death	Father's Name	Mother's Name
Jan. 10	Almon MacDonald	Laconia	George O. MacDonald	Jessie S. Gould
Feb. 26	Anna M. Lorden	East Andover, NH	John Hannon	Ellen Sullivan
April 13	Frank M. Bood	Andover, NH	Frank Bood	Maria Johnson
April 27	William K. Budge	Laconia, NH	Daniel Budge	Olga Starke
May 22	Hazel Cordelia Heasley	Andover, NH	William Williams	Anna Perkins
June 27	Maria J. Tracy	Andover, NY	Alfred Kuntz	Dorothea Fettig
July 2	James Henry Meachen	Concord, NH	Henry Meachen	Margaret Crawford
July 8	Rodney French	Hanover, NH	Eugene French	Pauline Barton
May 28	Regina A. Spellman	Concord, NH	Alfred Amirault	Mary Cotreau
Jan. 30	John B. Ellsworth	New London, NH	Alfred Ellsworth	Gertrude Sherman
Feb. 3	Murray E. Smith	New London, NH	Fred D. Smith	Lavina Eastman
Mar. 26	Emily Sanborn	New London, NH	Oren Akerman	Gertrude M. Bliss
May 11	Eva M. Reed	New London, NH	Walter A. Frazier	Maude O. Wiggin
April 16	Mary S. Lowell	New London, NH	Frank P. Scofield	Alice Webber
Aug. 2	Ethelyn C. Thomas	Peterborough, NH	Unknown	Evelyn Crosby
Aug. 8	Perley B. Henderson	Andover, NH	William Henderson	Ina Boxwell
Sept. 17	Lester G. Connors	East Andover, NH	James J. Connors	Genevieve Reardon
Nov. 8	Donald Allen McDonald	New London, NH	Daniel McDonald	Jennie Allen

TOWN OFFICE HOURS

Selectmen
1st and 3rd Mondays, 7:00 P.M.

Administrative Assistant
Monday - Wednesday
8:00 A.M. to 12:00 Noon – Public Hours
1:00 P.M. to 4:30 P.M. – By Appointment

Town Clerk/Tax Collector
Mondays, 2:30 P.M. to 4:30 P.M., 6:30 P.M. to 8:30 P.M.
Wednesdays, 6:30 P.M. to 8:30 P.M.
Saturdays, 9:30 A.M. to 12:30 P.M.

Planning Board
2nd Tuesday, 7:30 P.M.

Conservation Commission
2nd Wednesday, 8:00 P.M.

Town Meeting Schedule
School Gymnasium, March 8, 1983
Polls Open for Voting, 1:00 P.M. to 9:00 P.M.
Business Meeting Begins 7:30 P.M.

School Meeting Schedule
School Gymnasium, March 1, 1983
Business Meeting Begins 7:30 P.M., March 1, 1983

Polls Open for Voting, March 8, 1983, 1:00 P.M. to 9:00 P.M.

Cover art "Magical Andover" by: Sarah Duclos
7th grade, Andover Elementary School